

DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS
WASHINGTON

ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT,
AND TAXES LEVIED: 1910

[Reprint of pages 65 to 68, 87, and 232 to 247 of Bureau of the Census report of Financial Statistics of Cities Having an Estimated Population of Over 30,000 in 1910.]

The tables and explanatory text contained in this pamphlet are reprinted from the Bureau of the Census report of Financial Statistics of Cities Having an Estimated Population of Over 30,000 in 1910, and present summaries of the assessed valuation of property, basis of assessment, and taxes levied by the cities covered by the report for the year 1910. The pamphlet is prepared for those who wish to use the figures of the tables apart from the complete report of which they form a part. The attention of these persons, and of others who have occasion to use the tables, is called to the fact that the percentages given in the column of Table 29 with the heading "Reported basis of assessment in practice," although based upon the statement of local officials, in most cases are larger than the actual basis. Persons having definite information with reference to the actual basis of assessment in practice in their cities will confer a favor by forwarding the same to the Bureau of the Census, Division of Statistics of Cities, Washington, D. C.

TABLE 29.

Assessed valuation of property.—The valuations given in Table 29 are those of property which is subject to taxation for purposes of municipal government. In certain states—notably Pennsylvania—these differ somewhat from the valuations on which state and county taxes are levied. This difference results largely from the fact that certain classes of property, especially that of corporations, are in these states subject to state taxation only, so that the valuation of such property does not appear in the report of property taxed by the city. In some instances the assessed valuation of an independent division of the government of a city, such as a school or park district, or of six counties in the case of cities of Group I, differs from that of the city corporation. These differences are due to (1) differences in the areas of the city corporation and of the independent division; for example, the school districts of most Ohio cities, the sanitary district of Chicago, and the bridge district of Portland, Me., include territory outside of the city limits, while some school districts include only a portion of the territory within the city; (2) different bases of assessment, as in Dubuque, Iowa, where the city makes its own assessments of property while the school district uses a totally different assessment made by the county for the same property; or (3)

differences in the classes of property subject to taxation, as in St. Louis, Mo., where the school district taxes certain corporation franchises which are not subject to city taxation. Where the area of an independent division exceeds that under the jurisdiction of the city corporation, it has been found difficult to show accurately the data pertaining to the city in distinction from those pertaining to the portion of the district outside the city. In such cases the Bureau of the Census, in making up the report for the government of a city as a whole, includes the aggregate figures for the various independent divisions, unless the assessed valuation of the independent division exceeds that of the city corporation when computed on a common basis by 10 per cent or more. In the latter case the same figures are shown for the independent division as for the city corporation. In only two cities, however, Joliet, Ill., and Pueblo, Colo., did the valuations of any independent division other than the counties combined with the cities of Group I, exceed that of the cities by as much as 10 per cent; so that for all cities, except these two and nine cities of Group I, the total valuations and the total tax levies of all independent divisions have been used.

The table gives separately for the city corporation and for each independent division the valuations subject to general property taxes and those subject to special property taxes.

The classification of property belonging to railroads, telegraph companies, and a number of similar corporations, varies in the different states; in some states such properties are classified as real, in some as personal, in others as both real and personal, and in still others are given a separate classification. Where such property is given a separate classification and is taxed for city purposes the valuation given it is shown in the table under the heading "Other property," under which are also tabulated those property and franchise valuations of corporations for which the details secured were insufficient to supply data for a more complete tabulation.

Reported basis of assessment in practice.—The reported basis of assessment in practice is for most cities an estimate, furnished by city officials, of the percentage which the assessed valuation of property forms of its true value. For certain of the cities of Minnesota, Washington, and Wisconsin the figures were obtained from the state tax commissions and represent approximately the proportion that the assessed value bears to the selling value, the figures given having been determined by a critical investigation involving a comparison between the assessed valuations of property sold and the considerations received at such sales. The figures for both real and personal property for most cities outside of these three states are far from correct, although those for real property are the more trustworthy.

Tax rates.—The rates of levy for general property taxes per \$1,000 of assessed valuation and per \$1,000 of reported true value are given in detail for the several taxing districts. In the case of cities in which property is taxed at two or more rates the figures

shown in Table 29 represent average rates, the specific rates of levy for the various divisions of the government of such cities being given in Table XXXII, which follows. The rates based on the reported true value are subject to all the errors in the estimates given in the column headed "Reported basis of assessment in practice (per cent of true value)."

Tax levies.—Under the heading "General property taxes" are included all general property taxes levied for all divisions of the municipal governments. In certain cases the result obtained by applying the given rate to the assessed valuation differs from the amount of levy reported, the variation being due to some one or more of the many factors affecting the tax lists, such as the addition of supplementary tax lists, changes in valuation, and the abatement of taxes. These variations are all trifling, however, and are referred to only for the purpose of calling attention to the complexity of the data relating to taxes and the difficulty of securing accuracy in all details.

Special methods of assessment and taxation.—The assessed valuation of property subject to general property taxes in divisions of the city government having two or more rates of levy, together with the specific levies in the different districts of the cities, are given in Table XXXII. Table XXXIII similarly shows the assessed valuation subject to special property taxes and the specific levies for cities levying such taxes at two or more rates. These tables thus show for each city the assessed valuations of property subject to different rates of taxation, together with the local rates and the amounts of taxes levied.

TABLE XXXII.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAXES IN DIVISIONS OF THE CITY GOVERNMENT HAVING TWO OR MORE RATES OF LEVY, WITH RATES AND AMOUNTS OF LEVIES FOR EACH TAXING DISTRICT OR CLASS OF PROPERTY: 1910.

NOTE.—On the line "City corporation proper" in this table are shown the assessed valuation for the city as a whole together with the rates and amount of tax levied thereon for general city purposes as distinguished from the valuation and levies of taxing districts including only a part of the city.

City number.	CITY, DIVISION OF CITY, AND CLASS OF PROPERTY.	Assessed valuation.	Rates per \$1,000 of valuation.	Levies.	City number.	CITY, DIVISION OF CITY, AND CLASS OF PROPERTY.	Assessed valuation.	Rates per \$1,000 of valuation.	Levies.
1	New York, N. Y.: City corporation— City corporation proper.....	\$7,416,837,499	\$16.95	\$125,742,156	8	Pittsburgh, Pa.: City corporation.....	\$755,818,383	\$12.70	\$9,598,190
	County of New York.....	5,543,421,737	0.63	3,467,020		School district.....	1,755,818,383	1.88	1,420,836
	County of Kings.....	1,463,368,346	1.20	1,750,738		Milwaukee, Wis.: City corporation— City corporation proper.....	247,573,150	15.34	3,796,482
	County of Queens.....	339,922,440	1.15	392,388		Property taxed for school purpose.....	245,914,240	4.96	1,219,735
	County of Richmond.....	70,124,976	1.80	125,981		Sewer districts— East.....	70,231,700	0.39	27,420
2	Chicago, Ill.: Lincoln Park district— North town.....	68,330,444	6.20	423,807		West.....	122,743,605	0.87	106,550
	Lakeview town.....	54,224,144	7.60	412,268	12	South.....	54,597,845	1.11	60,592
3	Philadelphia, Pa.: City corporation— City property.....	1,359,619,285	15.00	20,394,289		Bayview ¹	6,241,000	0.46	2,975
	Suburban property.....	75,905,295	10.00	759,052		Los Angeles, Cal.: City corporation— Old city.....	232,453,589	14.70	3,416,068
	Farm property.....	23,327,300	7.50	174,955		Annexation of 1896.....	36,023,491	14.30	514,989
	Poor districts— City property.....	81,889,481	0.50	40,945		Annexation of 1899.....	3,759,438	14.20	53,371
	Suburban property.....	49,043,980	0.33	16,348		Annexation of 1906.....	4,562,246	13.30	60,596
7	Farm property.....	12,562,800	0.25	3,141		Old city of San Pedro.....	4,698,000	4.50	19,356
	Baltimore, Md.: City corporation— Old city.....	403,760,250	19.90	8,034,829		Annexation of San Pedro.....	883,450	4.00	3,554
	Suburban property.....	9,780,570	13.00	127,147		Terminal, San Pedro.....	814,372	3.30	2,467
	Farm property.....	28,425,648	6.63	188,557		Wilmington.....	1,996,473	10.50	20,694
						Hollywood.....	5,714,605	15.20	86,861

¹ The details for the various rates on city, rural, and agricultural property were not reported.

² New part of south sewer district. Taxed separately for old debt.

DESCRIPTION OF GENERAL TABLES.

TABLE XXXII.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAXES IN DIVISIONS OF THE CITY GOVERNMENT HAVING TWO OR MORE RATES OF LEVY, WITH RATES AND AMOUNTS OF LEVIES FOR EACH TAXING DISTRICT OR CLASS OF PROPERTY: 1910—Continued.

CITY num- ber.	CITY, DIVISION OF CITY, AND CLASS OF PROPERTY.	Assessed valuation.	Rates per \$1,000 of valuation.	Levies.	CITY num- ber.	CITY, DIVISION OF CITY, AND CLASS OF PROPERTY.	Assessed valuation.	Rates per \$1,000 of valuation.	Levies.
17	Los Angeles, Cal.—Continued. School districts— Old district, Los Angeles.....	\$269,973,492	\$1.80	\$485,952	54	San Antonio, Tex.: City corporation— City corporation proper.....	\$73,314,090	\$10.60	\$782,429
	Lincoln, San Pedro, and Wil- mington.....	7,319,984	1.80	13,176		Improvement district No. 1.....	2,048,505	0.80	1,639
	Cahuenga.....	3,222,365	5.00	16,112		Improvement districts No. 2 and No. 3.....	4,932,875	1.00	4,933
	Dominguez.....	308,769	2.20	679		Improvement district No. 4.....	7,044,165	0.20	1,409
	Coldwater, Los Feliz, Holly- wood.....	7,330,542	3.80	27,856		Improvement district No. 5.....	714,805	0.70	500
	Ivanhoe.....	226,292	6.70	1,516		Improvement district No. 6.....	1,151,225	1.60	1,842
	Lankershim.....	435,846	7.70	3,356		Improvement district No. 7.....	2,107,500	1.50	3,161
	Laurel.....	1,062,963	2.80	2,976		Improvement district No. 8.....	4,775,180	1.10	5,253
	Colegrove.....	1,014,521	3.60	3,652		Improvement district No. 9.....	2,992,925	1.30	3,891
20	Kansas City, Mo.: City corporation— City corporation proper.....	149,632,785	12.50	1,870,410	59	Improvement district No. 10.....	2,173,440	1.40	3,043
	Property taxed for park main- tenance.....	53,357,960	2.50	133,395		Improvement district No. 11.....	13,456,700	0.60	8,074
21	Seattle, Wash.: City corporation— Old city, property taxed at first rate.....	155,256,748	17.90	2,779,096	64	Improvement districts No. 12 and No. 13.....	1,064,550	2.50	2,661
	Old city, property taxed at second rate.....	23,532,532	17.23	405,465		Wilmington, Del.: City corporation— Property taxed at full rate.....	51,155,648	15.00	767,335
	South Seattle.....	1,439,006	16.49	23,729		Property taxed at half rate.....	1,182,918	7.50	8,872
	Ravenna, Southeast Seattle.....	4,526,825	16.05	72,655		Tacoma, Wash.: City corporation— District No. 1.....	58,170,087	12.00	698,076
	Ballard.....	5,202,436	17.59	91,511		District No. 2.....	8,981,666	11.50	103,283
	Columbia.....	1,012,938	15.75	15,954		Districts No. 3 and No. 4.....	2,229,413	9.10	20,230
	South Park.....	458,833	15.63	7,172		District No. 5.....	558,021	8.60	4,833
	Dunlap and West Seattle.....	10,736,023	15.60	167,482		Kansas City, Kans.: City corporation— Old city.....	71,341,895	7.50	535,064
	Georgetown.....	3,097,107	15.28	47,324		Annexed territory.....	4,806,210	0.20	961
25	Rochester, N. Y.: City corporation— City corporation proper.....	164,986,535	19.32	3,187,529	72	Troy, N. Y.: City corporation— City corporation proper.....	57,764,009	14.30	826,199
	Real estate purchased with pension money.....	424,950	7.56	3,211		Old Troy.....	49,204,300	4.87	239,773
	County supervisors— Property taxed for town audit.....	164,439,265	0.78	128,469		Sycaway.....	214,750	3.95	847
	Property taxed for railroad sinking fund.....	164,439,265	(1)	(1)		North Greenbush and St. Marys.....	648,831	2.78	1,804
26	St. Paul, Minn.: City corporation— City corporation proper.....	107,622,275	22.06	2,374,147	76	Waterbury, Conn.: City corporation— Old city.....	52,247,869	16.00	835,966
	Suburban area.....	17,658,905	21.56	380,726		City annexation.....	6,854,253	6.00	41,128
27	Denver, Colo.: School district— General levy.....	135,467,050	9.50	1,286,937	77	School annexation.....	4,551,989	14.22	64,729
	District No. 2 (special).....	14,185,925	3.00	42,558		Schenectady N. Y.: City corporation— Inside lamp district.....	48,520,233	19.00	921,944
	District No. 7 (special).....	2,561,450	4.50	11,527		Outside lamp district.....	38,300	18.00	690
	District No. 17 (special).....	9,996,165	4.00	39,984		Property subject to fire tax.....	44,124,210	2.00	88,248
	District No. 21 (special).....	2,071,170	4.00	8,285		Real estate purchased with pension money.....	72,727	7.96	579
32	Oakland, Cal.: City corporation— Real estate and secured per- sonal property— Old city.....	81,296,050	12.60	1,024,330	78	Property taxed for town audits.....	48,558,853	0.19	9,287
	Annexation of 1891.....	5,716,900	12.50	71,461		Hoboken, N. J.: City corporation— Old city, real and personal property.....	49,660,300	10.56	524,413
	Annexation of 1897.....	14,004,650	12.30	172,257		Weehawken addition— Real property.....	11,299,100	9.86	111,409
	Unsecured personal— Old city.....	5,847,775	12.00	70,173		Personal property.....	851,100	10.56	8,988
	Annexation of 1891.....	39,200	11.90	467		Norfolk, Va.: City corporation— Old city.....	41,637,500	16.50	687,019
	Annexation of 1897.....	252,475	11.60	2,929		Park Place.....	2,535,420	17.00	43,102
	School district— Property taxed at first rate.....	101,085,721	2.80	283,048	84	Erie, Pa.: City corporation— City corporation proper.....	23,464,115	14.00	328,498
	Property taxed at second rate.....	8,705,392	2.28	19,805		Third ward (special).....	101,410	11.27	1,144
35	New Haven, Conn.: City corporation— Wards 1 to 12— Property taxed at first rate.....	118,545,683	16.43	1,947,724	98	Jacksonville, Fla.: City corporation— Inside fire district.....	32,243,330	15.00	483,650
	Property taxed at second rate.....	480,956	11.00	5,291		Outside fire district.....	1,352,890	10.90	14,746
	Wards 13 to 15— Property taxed at first rate.....	4,900,396	6.50	31,854		Johnstown, Pa.: School district— Property taxed for general school levy.....	18,185,495	11.00	200,041
	Property taxed at second rate.....	2,898,513	4.00	11,594		Property taxed for Cooper- ville levy (special).....	217,113	3.00	651
	Westville school district— Wards 1 to 12.....	480,956	5.00	2,404		Sioux City, Iowa: City corporation— City corporation proper.....	8,733,046	35.60	310,896
	Ward 13.....	2,893,603	7.50	21,704		Lighting district (special).....	8,166,652	2.30	18,783
38	Scranton, Pa.: City corporation— City property.....	56,133,040	7.34	412,016	122	Pueblo, Colo.: City corporation— City corporation proper.....	16,097,034	20.00	321,941
	Suburban property.....	9,901,055	4.89	48,416		Former city of Pueblo (special).....	8,677,200	0.50	4,339
	Farm property.....	6,475,085	3.67	23,764		Former city of South Pueblo (special).....	4,215,100	0.60	2,529
45	Nashville, Tenn.: City corporation— Old city.....	66,152,398	15.00	992,286		Park district No. 1.....	6,332,695	1.50	9,498
	Annexed territory.....	9,743,850	13.00	126,670		Park district No. 2.....	6,332,695	1.50	9,578
49	Bridgeport, Conn.: City corporation— City property.....	80,953,735	16.11	1,303,841	125	Park district No. 3.....	912,665	1.50	1,369
	Farm property.....	3,770,743	7.11	26,795		School district— District No. 1.....	8,676,670	12.00	104,120
50	Albany, N. Y.: City corporation— Property taxed at first rate.....	86,646,980	15.40	1,334,363		District No. 20.....	7,420,360	13.00	96,465
	Property taxed at second rate.....	223,090	12.80	2,856		New Britain, Conn.: City corporation— City property.....	26,767,666	17.53	469,457
51	Hartford, Conn.: City corporation— City property.....	73,335,763	16.78	1,229,594	128	Farm property.....	492,731	10.62	5,231
	Farm property.....	604,712	6.00	3,628		Davenport, Iowa: City corporation— City property.....	23,281,885	16.50	384,151
						Water district (special).....	23,141,605	1.50	34,712
						Agricultural property.....	144,940	5.00	725

FINANCIAL STATISTICS OF CITIES.

TABLE XXXII.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAXES IN DIVISIONS OF THE CITY GOVERNMENT HAVING TWO OR MORE RATES OF LEVY, WITH RATES AND AMOUNTS OF LEVIES FOR EACH TAXING DISTRICT OR CLASS OF PROPERTY: 1910—Continued.

City number.	CITY, DIVISION OF CITY, AND CLASS OF PROPERTY.	Assessed valuation.	Rates per \$1,000 of valuation.	Levies.	City number.	CITY, DIVISION OF CITY, AND CLASS OF PROPERTY.	Assessed valuation.	Rates per \$1,000 of valuation.	Levies.
133	Berkeley, Cal.: City corporation— Old city.....	\$32,790,951	\$9.90	\$324,631	164	Portsmouth, Va.: City corporation— Old city.....	\$8,292,971	\$17.50	\$145,127
	First annexation.....	1,479,935	9.80	14,503		Wards 6 and 7.....	1,647,118	8.00	13,177
	Lorin annexation.....	981,250	9.60	9,420	174	Jamestown, N. Y.: City corporation—			
	Claremont annexation.....	396,125	9.00	3,565		City corporation proper.....	13,498,331	14.26	192,486
134	Superior, Wis.: City corporation— City corporation proper.....	21,943,605	20.30	445,455		Real estate purchased with pension money.....	146,339	(1)	(1)
	Sewer districts Nos. 1, 3, and 6.....	5,257,590	1.00	5,257		Property taxed for town audits.....	13,499,776	0.13	1,814
	Sewer district No. 4.....	1,455,630	4.00	5,823	177	Huntington, W. Va.: City corporation—			
	Sewer district No. 5.....	325,160	5.00	1,626		City corporation proper.....	21,493,893	6.00	128,963
138	El Paso, Tex.: City corporation— City corporation proper.....	28,581,420	19.00	543,047		Central city.....	580,568	4.90	2,845
	Improvement district.....	8,905,480	1.50	13,358	183	Newport, Ky.: City corporation—			
148	Elmira, N. Y.: City corporation— City corporation proper.....	20,219,384	18.88	381,742		City corporation proper.....	13,039,056	15.00	195,846
	Real estate purchased with pension money.....	205,829	9.50	1,955		Sewer district A.....	1,380,400	3.00	4,141
	Property taxed for audits of city board.....	20,009,948	1.79	35,854		Sewer district B.....	3,253,940	1.80	3,857
	Property taxed for audits of county board.....	20,009,948	0.34	6,804		Sewer district C.....	2,498,245	3.20	7,994
159	Auburn, N. Y.: City corporation— City corporation proper.....	17,558,277	21.75	381,822		Sewer district D.....	2,744,700	3.00	8,235
	Real estate purchased with pension money.....	135,279	11.59	1,568		Sewer district E.....	308,950	5.60	1,720
	Property taxed for town audits.....	17,558,277	0.46	8,112	184	Pasadena, Cal.: City corporation—			
						Old city.....	30,927,691	9.80	303,091
						North Pasadena annexation.....	3,950,210	9.20	36,342
						East side annexation.....	4,018,640	9.04	36,329

¹ No taxes levied in 1910.

TABLE XXXIII.—Assessed valuation of property subject to special property taxes in cities having two or more rates of levy, with rates and amounts of levies for each class of property: 1910.

City number.	CITY, DIVISION OF GOVERNMENT, AND CLASS OF PROPERTY.	Assessed valuation.	Rates per \$1,000 of valuation.	Levies.
4	St. Louis, Mo.: City corporation— Steamboats.....	\$179,450	\$1.00	\$179
	Dramshops.....	3,971,863	2.00	7,944
	Merchants' and manufacturers' property.....	77,565,319	2.00	155,131
7	Baltimore, Md.: City corporation— Securities.....	158,666,848	3.00	476,001
	Savings bank deposits.....	82,000,000	1.88	153,750
53	New Bedford, Mass.: City corporation— Bank stock.....	1,584,159	19.00	30,099
	Ships in foreign trade.....	6,200	3.33	21
78	Hoboken, N. J.: City corporation— Old city.....	3,978,304	10.56	42,011
	Weehawken addition.....	994,759	9.86	9,808
82	Norfolk, Va.: City corporation— Bank stock.....	5,254,605	8.00	42,037
	Intangible personal property.....	3,570,245	18.15	29,081
	Income tax.....	1,176,675	14.00	16,473

¹ Average rate.

Table XXXIV shows the assessed valuation of property subject to special property taxes together with the special property taxes levied in New York cities on bank stock and on mortgages recorded in 1910. The tax on bank stock is levied at the rate of 1 per cent; that on mortgages is levied at the rate of one-half of 1 per cent, and is collected by the

county, which, after deducting the cost of collection, distributes the proceeds—one-half to the state and the other half to the taxing district in which the mortgaged property is situated. The bank tax levy for Troy included \$402 distributed to the Lansingburgh school district.

TABLE XXXIV.—Assessed valuation of bank stock and mortgages in New York cities, with amount of taxes levied: 1910.

City number.	CITY.	ASSESSED VALUATION.		LEVIES.	
		Bank stock.	Mortgages.	Bank stock.	Mortgages.
1	New York	\$344,553,823	\$561,567,630	\$3,445,538	\$1,403,919
10	Buffalo	10,164,563	17,361,172	¹ 101,646	43,403
25	Rochester	5,865,299	6,587,456	58,653	2,32,938
34	Syracuse	4,300,608	4,048,088	43,006	20,240
50	Albany	6,625,248	(*)	66,252	(*)
66	Yonkers	231,028	5,956,368	2,310	14,891
72	Troy	⁵ 2,956,489	1,813,636	29,565	4,530
73	Utica	5,420,770	2,737,872	54,208	6,844
77	Schenectady	575,281	4,112,934	5,753	10,282
110	Binghamton	1,219,887	1,348,475	12,199	3,371
148	Elmira	823,192	1,097,504	8,232	2,743
159	Auburn	688,414	591,064	6,884	1,478
174	Jamestown	⁶ 1,146,621	1,047,404	11,466	2,619
175	Amsterdam	1,329,660	918,640	13,297	2,296
179	Mount Vernon	469,109	3,052,090	4,691	7,628
181	Niagara Falls	522,697	11,754,016	5,227	29,385

¹ Of this amount, \$13,011 was county levy.² Of this amount, \$16,469 was town audit levy.³ Of this amount, \$10,120 was town audit levy.⁴ The 1910 mortgage tax was not collected until after the close of the fiscal year.⁵ Of this amount, \$522,915 was assessed for the county supervisors and \$40,204 for schools.⁶ Of this amount, \$411,770 was assessed for school district.

LIST OF CITY NUMBERS.

Throughout the general tables of this report the cities are arranged and numbered according to the population on April 15, 1910. For convenience in finding any particular city, the following list has been prepared, the cities being arranged alphabetically, by states, and the city number assigned to each being indicated.

CITY AND STATE.	City number.	CITY AND STATE.	City number.	CITY AND STATE.	City number.	CITY AND STATE.	City number.
ALABAMA: Birmingham.....	36	KANSAS: Kansas City.....	65	MONTANA: Butte.....	139	PENNSYLVANIA: Allentown.....	104
Mobile.....	107	Topeka.....	127	NEBRASKA: Lincoln.....	124	Altoona.....	103
Montgomery.....	143	Wichita.....	102	Omaha.....	41	Chester.....	141
ARKANSAS: Little Rock.....	115	KENTUCKY: Covington.....	101	NEW HAMPSHIRE: Manchester.....	79	Erie.....	85
CALIFORNIA: Berkeley.....	133	Lexington.....	156	NEW JERSEY: Atlantic City.....	114	Harrisburg.....	88
Los Angeles.....	17	Louisville.....	24	Bayonne.....	97	Johnstown.....	98
Oakland.....	32	Newport.....	183	Camden.....	56	Lancaster.....	112
Pasadena.....	184	LOUISIANA: New Orleans.....	15	East Orange.....	160	McKeesport.....	129
Sacramento.....	119	MAINE: Portland.....	91	Elizabeth.....	74	New Castle.....	152
San Diego.....	136	MARYLAND: Baltimore.....	7	Hoboken.....	78	Philadelphia.....	3
San Francisco.....	11	MASSACHUSETTS: Boston.....	5	Jersey City.....	19	Pittsburgh.....	8
COLORADO: Denver.....	27	Brockton.....	96	Newark.....	14	Reading.....	55
Pueblo.....	122	Cambridge.....	47	Passaic.....	99	Scranton.....	38
CONNECTICUT: Bridgeport.....	49	Chelsea.....	168	Paterson.....	40	Wilkes-Barre.....	83
Hartford.....	51	Everett.....	163	Perth Amboy.....	169	Williamsport.....	172
New Britain.....	125	Fall River.....	42	Trenton.....	52	York.....	118
New Haven.....	35	Fitchburg.....	146	West Hoboken.....	153	RHODE ISLAND: Providence.....	144
Waterbury.....	76	Haverhill.....	123	NEW YORK: Albany.....	50	Woonsocket.....	106
DELAWARE: Wilmington.....	61	Holyoke.....	94	Amsterdam.....	175	SOUTH CAROLINA: Charleston.....	23
DISTRICT OF COLUMBIA: Washington.....	16	Lawrence.....	63	Auburn.....	159	Chattanooga.....	90
FLORIDA: Jacksonville.....	95	Lowell.....	46	Binghamton.....	110	Knoxville.....	120
Tampa.....	147	Lynn.....	59	Buffalo.....	10	Memphis.....	151
GEORGIA: Atlanta.....	31	Malden.....	121	Elmira.....	148	Nashville.....	37
Augusta.....	131	New Bedford.....	53	Jamestown.....	174	TEXAS: Dallas.....	45
Macon.....	132	Newton.....	135	Mount Vernon.....	179	El Paso.....	138
Savannah.....	86	Pittsfield.....	170	New York.....	1	Fort Worth.....	75
ILLINOIS: Chicago.....	2	Quincy.....	167	Niagara Falls.....	181	Galveston.....	149
Decatur.....	178	Salem.....	126	Rochester.....	25	Houston.....	68
East St. Louis.....	92	Somerville.....	71	Schenectady.....	77	San Antonio.....	54
Joliet.....	158	Springfield.....	60	Syracuse.....	34	UTAH: Salt Lake City.....	57
Peoria.....	84	Taunton.....	161	Troy.....	72	VIRGINIA: Norfolk.....	82
Quincy.....	150	Worcester.....	33	Utica.....	73	Portsmouth.....	164
Rockford.....	116	MICHIGAN: Bay City.....	117	Yonkers.....	66	Richmond.....	39
Springfield.....	105	Detroit.....	9	NORTH CAROLINA: Charlotte.....	162	Roanoke.....	157
INDIANA: Evansville.....	80	Flint.....	140	OHIO: Akron.....	81	WASHINGTON: Seattle.....	21
Fort Wayne.....	89	Grand Rapids.....	44	Canton.....	109	Spokane.....	48
Indianapolis.....	22	Jackson.....	173	Cincinnati.....	13	Tacoma.....	64
South Bend.....	100	Kalamazoo.....	137	Cleveland.....	6	WEST VIRGINIA: Huntington.....	29
Terre Haute.....	93	Lansing.....	176	Columbus.....	29	Wheeling.....	177
IOWA: Cedar Rapids.....	166	Saginaw.....	108	Dayton.....	43	WISCONSIN: La Crosse.....	130
Davenport.....	128	MINNESOTA: Duluth.....	69	Hamilton.....	154	Milwaukee.....	182
Des Moines.....	62	Minneapolis.....	18	Lima.....	180	Oshkosh.....	12
Dubuque.....	142	St. Paul.....	26	Springfield.....	113	Racine.....	165
Sioux City.....	111	MISSOURI: Joplin.....	171	Toledo.....	30	Superior.....	145
		Kansas City.....	20	Youngstown.....	67		134
		St. Joseph.....	70	OKLAHOMA: Oklahoma City.....	87		
		St. Louis.....	4	OREGON: Portland.....	28		
		Springfield.....	155				

FINANCIAL STATISTICS OF CITIES.

TABLE 29.—ASSESSED VALUATION OF PROPERTY,

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ¹	
		Total.	Subject to general property taxes.				
			Real property.	Personal prop- erty.	Other property. ²		
	Grand total.....	³ \$26,059,387,438	³ \$21,058,977,621	³ \$3,240,438,041	³ \$306,690,779	³ \$1,453,280,997	
Group I.....		³ 17,491,117,653	³ 14,445,422,061	³ 1,657,794,006	³ 101,255,680	³ 1,286,645,906	
Group II.....		³ 3,929,291,298	³ 2,970,081,205	³ 767,469,865	³ 112,067,008	³ 79,673,220	
Group III.....		³ 2,790,632,896	³ 2,211,337,276	³ 477,956,927	³ 46,980,041	³ 54,358,652	
Group IV.....		³ 1,848,345,591	³ 1,432,137,079	³ 337,217,243	³ 46,388,050	³ 32,603,219	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$8,322,958,952	\$7,044,192,674	\$372,644,825	.....	\$906,121,453	100	100
2	Chicago, Ill.....	€ 848,994,536	€ 603,022,875	€ 208,607,727	€ 37,363,934	.....	33	25
	City corporation.....	848,994,536	603,022,875	208,607,727	37,363,934	.....	33	25
	School district.....	848,994,536	603,022,875	208,607,727	37,363,934	.....	33	25
	Sanitary district.....	889,831,089	631,182,723	214,633,984	44,014,382	.....	33	25
	South Park commission.....	505,338,024	333,624,543	149,865,482	21,847,999	.....	33	25
	West Chicago Park commission.....	186,573,669	148,281,970	29,162,729	9,128,970	.....	33	25
	Lincoln Park commission.....	122,554,588	87,466,035	31,620,221	3,468,332	.....	33	25
	North Shore Park commission.....	2,440,418	2,097,800	260,664	81,954	.....	33	25
	Ridge Park commission.....	1,185,460	929,422	63,478	192,560	.....	33	25
	Ridge Avenue Park commission.....	884,719	836,480	48,239	.....	.....	33	25
	Fernwood Park commission.....	770,916	544,021	5,812	221,083	.....	33	25
	County.....	848,994,536	603,022,875	208,607,727	37,363,934	.....	33	25
3	Philadelphia, Pa.....	€ 1,458,851,880	€ 1,457,108,534	€ 1,743,346	.....	.....	100	100
	City corporation.....	1,458,851,880	1,457,108,534	1,743,346	.....	.....	100	100
	Poor districts.....	143,496,261	143,178,470	317,791	.....	.....	100	100
4	St. Louis, Mo.....	€ 614,993,752	411,888,250	€ 87,122,190	€ 34,266,680	€ 81,716,632	60	40
	City corporation.....	614,993,752	411,888,250	87,122,190	34,266,680	81,716,632	60	40
	School district.....	620,421,782	411,888,250	87,301,640	39,694,710	81,537,182	60	40
5	Boston, Mass.....	1,409,479,723	1,118,992,100	278,471,478	.....	12,016,145	100	100
6	Cleveland, Ohio.....	€ 274,970,605	€ 201,505,120	€ 67,507,525	5,957,960	.....	60	60
	City corporation.....	274,970,605	201,505,120	67,507,525	5,957,960	.....	60	60
	County.....	274,970,605	201,505,120	67,507,525	5,957,960	.....	60	60
	School district.....	277,156,280	203,206,130	67,992,190	5,957,960	.....	60	60
7	Baltimore, Md.....	682,633,316	362,717,951	79,248,517	.....	240,666,848	100	100
8	Pittsburgh, Pa.....	€ 755,818,383	€ 754,790,083	€ 1,028,300	.....	.....	80	80
	City corporation.....	755,818,383	754,790,083	1,028,300	.....	.....	80	80
	County.....	684,467,110	683,139,880	1,327,230	.....	.....	80	80
	Sixty-two school districts.....	755,818,383	754,790,083	1,028,300	.....	.....	80	80
9	Detroit, Mich.....	€ 372,070,980	259,798,330	€ 112,272,650	.....	.....	100	100
	City corporation.....	372,070,980	259,798,330	112,272,650	.....	.....	100	100
	County.....	376,435,980	259,798,330	116,637,650	.....	.....	100	100
10	Buffalo, N. Y.....	€ 339,801,975	€ 304,912,240	€ 7,364,000	.....	27,525,735	75	75
	City corporation.....	339,801,975	304,912,240	7,364,000	.....	27,525,735	75	75
	County.....	328,550,529	311,050,466	7,335,500	.....	.....	75	75
11	San Francisco, Cal.....	515,420,989	433,263,243	81,764,821	392,925	.....	50	20
12	Milwaukee, Wis.....	247,573,150	188,630,675	58,942,475	.....	.....	60	60
	City corporation.....	247,573,150	188,630,675	58,942,475	.....	.....	60	60
	County.....	247,573,150	188,630,675	58,942,475	.....	.....	60	60
13	Cincinnati, Ohio.....	€ 256,253,260	€ 198,680,630	€ 52,614,350	4,958,280	.....	60	60
	City corporation.....	256,253,260	198,680,630	52,614,350	4,958,280	.....	60	60
	County.....	256,253,260	198,680,630	52,614,350	4,958,280	.....	60	60
	School district.....	258,583,490	200,233,540	53,391,670	4,958,280	.....	60	60
14	Newark, N. J.....	345,969,576	271,834,260	71,643,178	.....	2,492,138	100	100
	City corporation.....	345,969,576	271,834,260	71,643,178	.....	2,492,138	100	100
	County.....	345,969,576	271,834,260	71,643,178	.....	2,492,138	100	100
15	New Orleans, La.....	230,931,347	155,498,300	58,100,670	17,332,377	.....	75	75
16	Washington, D. C.....	310,346,131	285,153,771	25,192,360	.....	.....	67	100
17	Los Angeles, Cal.....	€ 290,905,664	€ 246,873,256	€ 43,048,884	€ 983,524	.....	50	25
	City corporation.....	290,905,664	246,873,256	43,048,884	983,524	.....	50	25
	County.....	290,932,747	^{12,13} 290,932,747	⁽¹²⁾	⁽¹³⁾	50	25
	School district.....	290,894,777	^{12,13} 290,894,777	⁽¹²⁾	⁽¹³⁾	50	25
18	Minneapolis, Minn.....	213,143,434	146,559,769	50,476,710	.....	16,106,955	50	33
	City corporation.....	213,143,434	146,559,769	50,476,710	.....	16,106,955	50	33
	County.....	213,143,434	146,559,769	50,476,710	.....	16,106,955	50	33

¹ For property subject to general property taxes.² Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.³ The grand total and group totals are the sum of the valuations reported for the various city corporations.⁴ Average rate; for details, see page 66.⁵ Rate on bank stock was \$10 and on mortgages, \$2.50.⁶ Figures for city corporation.⁷ Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.

BASIS OF ASSESSMENT, AND TAXES LEVIED: 1910.

assigned to each, see page 87. For a text discussion of this table, see page 65.]

TAX RATES.			TAX LEVIES.				PER CAPITA.		City number.
Rate of general property taxes per \$1,000 of—	Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	City number.
\$18.89			\$475,318,966	\$464,885,139	\$8,106,085	\$2,327,742	\$953.98	\$17.32	
19.51			323,391,229	316,132,569	6,595,518	663,142	1,151.19	21.24	
17.77			69,725,641	68,392,622	832,236	480,783	769.21	13.56	
17.61			49,409,638	48,177,207	442,866	789,565	667.79	11.64	
17.67			32,792,458	32,182,741	215,465	394,252	651.89	11.43	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

* \$17.73	\$17.73	(5)		\$136,327,740	\$131,478,283	\$4,849,457		\$1,746.00	\$28.60	1
7 43.91	7 13.53			37,279,538	37,279,538			6 388.51	17.06	2
14.10	4.34			11,973,467	11,973,467					
15.50	4.78			13,161,736	13,161,736					
3.40	1.05			3,028,561	3,028,561					
4.40	1.34			2,224,442	2,224,442					
8.20	2.60			1,531,127	1,531,127					
* 6.82	2.09			836,075	836,075					
4.30	1.39			10,506	10,506					
5.50	1.81			6,542	6,542					
4.00	1.31			3,544	3,544					
5.00	1.67			3,867	3,867					
5.30	1.63			4,499,671	4,499,671					
7 14.66	7 14.66		\$0.50	21,465,806	21,388,730		\$77,076	6 941.80	13.81	3
* 14.62	14.62		0.50	21,405,372	21,328,296		77,076			
* 0.42	0.42			60,434	60,434					
7 20.56	7 11.41	7 \$7.98		11,618,303	10,965,826	652,477		6 895.15	16.91	4
14.50	8.04	* 2.00		7,895,772	7,732,518	163,254				
6.00	3.33	6.00		3,722,531	3,233,308	489,223				
15.05	15.05	16.40	2.00	21,627,003	21,038,008	197,065	391,930	2,101.87	31.67	5
7 33.56	7 20.14			9,228,210	9,228,210			6 490.44	16.46	6
13.60	8.16			3,739,600	3,739,600					
6.56	3.94			1,802,432	1,802,432					
13.30	7.98			3,686,178	3,686,178					
* 18.89	18.89	* 2.62		8,980,284	8,350,533	629,751		1,222.29	16.08	7
7 16.16	7 12.93		* 1.75	12,291,938	12,216,843		75,095	6 1,415.64	22.88	8
* 12.70	10.16			9,598,190	9,598,190					
1.75	1.40			1,272,912	1,197,817		75,095			
* 1.88	1.50			1,420,836	1,420,836					
7 19.86	7 19.86			7,390,684	7,390,684			6 798.84	15.87	9
18.38	18.38			6,837,639	6,837,639					
1.47	1.47			553,045	553,045					
7 24.90	7 18.67	(9)		7,920,223	7,775,174	145,049		6 801.96	18.69	10
21.96	16.47	(9)		6,988,063	6,856,025	11 132,038				
2.89	2.17			932,160	919,149	11 13,011				
16.47	6.65			8,488,984	8,488,984			1,236.28	20.36	11
24.50	14.70			6,066,640	6,066,640			662.21	16.23	12
* 20.26	12.16			5,016,217	5,016,217					
4.24	2.54			1,050,423	1,050,423					
7 28.68	7 17.21			7,348,115	7,348,115			6 704.78	20.21	13
15.13	9.08			3,877,112	3,877,112					
4.64	2.79			1,190,297	1,190,297					
8.82	5.29			2,280,706	2,280,706					
16.72	16.72	16.72	1.00	5,862,905	5,744,660	41,721	76,524	995.68	16.65	14
12.87	12.87	12.87	1.00	4,529,498	4,420,898	32,076	76,524			
3.85	3.85	3.85		1,333,407	1,323,762	9,645				
23.00	17.25			5,353,938	5,311,421		42,517	681.06	15.66	15
15.00	10.28			4,655,192	4,655,192			937.41	14.06	16
7 21.63	7 9.42			6,292,631	6,292,631			6 911.36	19.71	17
* 14.36	6.26			4,177,936	4,177,936					
5.36	14 2.33			1,559,400	1,559,400					
* 1.91	14 0.83			555,275	555,275					
25.95	11.50	4.38		5,193,095	5,113,097	16 79,998		707.16	17.23	18
23.21	10.29	3.92		4,645,082	4,573,217	15 71,865				
2.74	1.21	0.46		548,013	539,880	15 8,133				

⁸ Occupation taxes levied on a valuation of \$42,911,500 at rate of \$1.75 per \$1,000 valuation.⁹ Rate on bank stock was \$10 and on mortgages, \$2.50.¹⁰ The valuation of bank stock in the city of Buffalo was \$10,164,563; for the distribution of levy thereon, see footnote 11.¹¹ Of the total tax on bank stock, \$13,011 is reported by the local officials as county revenue, and \$88,635 as city revenue.¹² Valuation of personal property included in real property valuation.¹³ Valuation of "other property" included in real property valuation.¹⁴ Computed on estimated distribution of property into real and personal.¹⁵ Includes grain tax at the rate of $\frac{1}{4}$ mill per bushel on wheat and $\frac{1}{4}$ mill per bushel on other grain; \$8,681 levied for city corporation and \$768 for the county.

TABLE 29.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a list of the cities arranged alphabetically by states, with the number

GROUP H.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ¹			
		Total.	Subject to general property taxes.						
			Real property.	Personal prop- erty.	Other property. ²				
19	Jersey City, N. J.	\$241,561,118	\$184,481,409	\$16,347,760	.....	\$40,731,949	100 100	
20	Kansas City, Mo.	3 149,632,785	3 96,669,940	3 39,970,232	3 12,992,613	.....	50 50	
	City corporation	149,632,785	96,669,940	39,970,232	12,992,613	.....	50 50	
	School district	143,441,582	6 130,448,969	(6)	7,406,431	7,5,586,182	50 50		
21	Seattle, Wash.	3 205,262,448	3 172,433,175	3 22,492,214	3 10,337,059	.....	45 45	
	City corporation	205,262,448	172,433,175	22,492,214	10,337,059	.....	45 45	
	School district	206,947,736	6,8 206,947,736	(8)	.....	.....	45 45
22	Indianapolis, Ind.	185,714,755	122,857,930	46,933,650	15,923,175	.....	60 60	
	City corporation	185,714,755	122,857,930	46,933,650	15,923,175	.....	60 60	
	School district	185,714,755	122,857,930	46,933,650	15,923,175	.....	60 60	
23	Providence, R. I.	259,145,060	190,136,040	69,009,020	.....	.....	100 100
24	Louisville, Ky.	173,780,853	107,653,639	56,663,771	9,463,443	.....	70 70	
25	Rochester, N. Y.	3 177,864,240	3 157,105,985	3 8,305,500	.....	3 12,452,755	80 80	
	City corporation	177,864,240	157,105,985	8,305,500	.....	12,452,755	80 80	
	County supervisors' fund	171,026,721	156,174,265	8,265,000	.....	6,587,456	80 80	
26	St. Paul, Minn.	133,608,888	95,756,440	29,524,740	.....	8,327,708	60 30	
27	Denver, Colo.	135,467,050	103,146,830	29,899,115	2,421,105	.....	50 50	
	City corporation	135,467,050	103,146,830	29,899,115	2,421,105	.....	50 50	
	County	135,467,050	103,146,830	29,899,115	2,421,105	.....	50 50	
	Five school districts	135,467,050	103,146,830	29,899,115	2,421,105	.....	50 50	
28	Portland, Oreg.	3 231,161,600	3 181,825,410	3 49,336,190	.....	.....	57 57
	City corporation	231,161,600	181,825,410	49,336,190	.....	.....	57 57
	School district	233,094,865	6 233,094,865	(6)	.....	.....	57 57
	Port of Portland	249,703,902	6 249,703,902	(6)	.....	.....	57 57
29	Columbus, Ohio.	3 101,588,930	3 75,316,910	3 19,711,720	6,560,300	.....	60 60	
	City corporation	101,588,930	75,316,910	19,711,720	6,560,300	.....	60 60	
	School district	104,110,020	76,984,100	20,565,620	6,560,300	.....	60 60	
30	Toledo, Ohio.	3 83,002,390	3 62,032,450	3 17,139,620	3 3,830,320	.....	60 60	
	City corporation	83,002,390	62,032,450	17,139,620	3,830,320	.....	60 60	
	School district	83,511,180	62,461,190	17,157,440	3,892,550	.....	60 60	
31	Atlanta, Ga.	120,480,498	82,287,250	24,831,055	13,362,193	.....	60 60	
32	Oakland, Cal.	3 107,157,050	3 78,612,850	3 28,035,250	3 508,950	.....	50 50	
	City corporation	107,157,050	78,612,850	28,035,250	508,950	.....	50 50	
	School district	109,794,113	6 109,264,542	(6)	529,571	.....	50 50	
	Golden Gate sanitary district	2,635,000	2,319,300	315,700	.....	50 50		
	Adeline sanitary district	669,200	543,650	125,550	.....	50 50		
33	Worcester, Mass.	141,896,607	110,513,550	30,921,700	.....	461,357	100 100	
34	Syracuse, N. Y.	3 113,847,973	101,031,197	4,468,080	.....	3 8,348,696	88 100	
	City corporation	113,847,973	101,031,197	4,468,080	.....	8,348,696	88 100	
	County supervisors' fund	109,547,365	101,031,197	4,468,080	.....	4,048,088	88 100	
35	New Haven, Conn.	3 120,825,548	3 110,602,271	3 16,223,277	.....	.....	100 100
	City corporation	126,825,548	110,602,271	16,223,277	.....	.....	100 100
	School district	3,374,559	6 3,374,559	(6)	.....	.....	100 100
	Borough of Fairhaven, East	1,799,612	6 1,799,612	(6)	.....	.....	100 100
36	Birmingham, Ala.	65,815,026	49,624,596	14,039,280	2,151,150	.....	50 50	
37	Memphis, Tenn.	92,984,254	70,293,730	15,173,456	7,517,068	.....	60 40	
38	Scranton, Pa.	72,509,180	6 72,509,180	(6)	.....	.....	80 80
	City corporation	72,509,180	6 72,509,180	(6)	.....	.....	80 80
	School district	72,509,180	6 72,509,180	(6)	.....	.....	80 80
39	Richmond, Va.	120,010,973	60,994,395	43,131,007	15,885,571	.....	75 75	
40	Paterson, N. J.	95,243,359	78,252,996	16,617,770	.....	372,593	100 100	

¹ For property subject to general property taxes.² Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.³ Figures for city corporation.⁴ Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.⁵ Average rate; for details, see page 66.

GENERAL TABLES.

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OF ASSESSMENT, AND TAXES LEVIED: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 65.]

GROUP 11.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910

TAX RATES.			TAX LEVIES.				PER CAPITA.		City number.	
Rate of general property taxes per \$1,000 of—		Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	City number.
Assessed valuation.	Reported true value.									
\$12.60	\$12.60	\$12.60	\$1.00	\$3,048,766	\$2,530,448	\$513,223	\$5,095	\$902.09	\$11.37	19
422.60	411.30			3,412,748	3,382,359	30,389		3602.43	13.74	20
613.39	6.70			2,003,805	2,003,805					
10.00	5.00	5.44		1,408,943	1,378,554	30,389				
422.13	49.96			4,542,073	4,542,073			3865.38	19.15	21
617.59	7.92			3,610,388	3,610,388					
4.50	2.03			931,685	931,685					
15.40	9.24		0.50	2,881,593	2,860,007		21,586	794.84	12.24	22
9.40	5.64		0.50	1,767,305	1,745,719		21,586			
6.00	3.60			1,114,288	1,114,288					
14.70	14.70		1.00	3,843,468	3,809,432		34,036	1,155.22	16.98	23
18.50	12.95			3,214,946	3,214,946			776.06	14.36	24
420.07	416.06	(*)		3,410,800	3,319,209	91,591		3815.33	15.64	25
619.29	15.43	(*)		3,265,862	3,190,740	75,122				
60.78	0.63	2.50		144,938	128,469	16,469				
621.99	10.68	3.77		2,786,384	2,754,873	1031,511		622.18	12.98	26
33.26	16.63			4,505,033	4,505,033			634.86	21.11	27
15.50	7.75			2,099,739	2,099,739					
7.50	3.75			1,016,003	1,016,003					
610.26	5.13			1,389,291	1,389,291					
411.78	46.71			2,722,663	2,722,663			31,115.57	13.14	28
4.90	2.79			1,132,692	1,132,692					
5.00	2.85			1,165,474	1,165,474					
1.70	0.97			424,497	424,497					
425.15	415.09			2,554,807	2,554,807			3559.68	14.08	29
14.92	8.95			1,513,707	1,513,707					
10.00	6.00			1,041,100	1,041,100					
427.83	416.70			2,309,820	2,309,820			3492.60	13.71	30
17.27	10.36			1,432,985	1,432,985					
10.50	6.30			876,835	876,835					
12.50	7.50		1.00	1,521,764	1,506,006		15,758	778.10	9.73	31
415.38	47.69			1,648,168	1,648,168			3713.55	10.98	32
612.52	6.26			1,341,617	1,341,617					
62.76	1.38			302,853	302,853					
1.20	0.60			3,162	3,162					
0.80	0.40			536	536					
14.01	14.01	16.40	2.00	2,073,456	1,981,920	7,566	83,970	971.99	13.63	33
419.87	417.58	(*)		2,159,904	2,096,658	63,246		3829.50	15.74	34
19.37	17.13	(*)		2,096,476	2,043,350	53,126				
0.50	0.45	2.50		63,428	53,308	10,120				
416.00	416.00		2.00	2,080,101	2,029,569		50,532	3949.26	15.19	35
615.74	15.74		2.00	2,046,995	1,996,463		50,532			
67.14	7.14			24,108	24,108					
5.00	5.00			8,998	8,998					
10.00	5.00			658,150	658,150			496.02	4.96	36
17.50	9.71			1,627,224	1,627,224			709.23	12.41	37
14.18	11.34		2.00	1,081,773	1,028,015		53,758	558.33	7.92	38
66.68	5.34		1.00	511,075	484,196		26,879			
7.50	6.00		1.00	570,698	543,819		26,879			
14.00	10.50		0.50	1,696,013	1,680,154		15,859	940.32	13.16	39
11.33	11.33	11.33	1.00	1,102,742	1,074,886	4,221	23,635	758.31	8.59	40

⁶ Valuation of personal property included in real property valuation.

⁷ Railroad property subject to special property tax for the school district and to general property tax for the city corporation.

⁸ Valuation of "other property" included in real property valuation.

⁹ Rate on bank stock was \$10 and on mortgages, \$2.50.

¹⁰ Includes grain-tax levy amounting to \$74, at the rate of 4 mill per bushel on wheat and 1 mill per bushel on other grain.

FINANCIAL STATISTICS OF CITIES.

TABLE 29.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a list of the cities arranged alphabetically by states, with the number

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ¹		
		Total.	Subject to general property taxes.					
			Real property.	Personal property.	Other property. ²			
41	Omaha, Nebr.....	³ \$29,155,775	\$18,171,883	\$8,411,536	³ \$2,572,356	.....	15	15
	City corporation.....	29,155,775	18,171,883	8,411,536	2,572,356	.....	15	15
	School district.....	27,803,857	18,171,883	8,411,536	1,220,438	.....	15	15
42	Fall River, Mass.....	92,626,570	55,022,150	36,130,800	.....	\$1,473,620	100	100
43	Dayton, Ohio.....	62,631,280	46,930,400	15,245,740	455,140	.....	60	60
	City corporation.....	62,631,280	46,930,400	15,245,740	455,140	.....	60	60
	School district.....	62,631,280	46,930,400	15,245,740	455,140	.....	60	60
44	Grand Rapids, Mich.....	83,528,700	57,411,897	26,116,803	.....	.....	80	80
45	Nashville, Tenn.....	75,896,248	51,806,110	18,707,056	5,383,082	.....	75	75
46	Lowell, Mass.....	80,094,804	62,167,445	17,223,800	.....	703,559	100	100
47	Cambridge, Mass.....	106,958,135	90,839,500	15,942,900	.....	175,735	100	100
48	Spokane, Wash.....	³ 85,619,405	³ 70,532,364	³ 12,383,558	³ 2,703,483	.....	41	41
	City corporation.....	85,619,405	70,532,364	12,383,558	2,703,483	.....	41	41
	School district.....	85,786,594	6,7 85,786,594	(6)	(7)	.....	41	41
49	Bridgeport, Conn.....	84,724,478	71,704,363	13,020,115	.....	.....	100	100
50	Albany, N. Y.....	93,495,318	81,356,920	5,513,150	.....	6,625,248	100	100

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

51	Hartford, Conn.....	³ \$73,940,475	³ \$65,369,037	³ \$8,571,438	.....	.....	80	80
	City corporation.....	73,940,475	65,369,037	8,571,438	.....	.....	80	80
	Nine school districts.....	74,304,537	65,597,037	8,707,500	.....	.....	80	80
52	Trenton, N. J.....	67,592,171	57,219,600	9,437,128	.....	\$935,443	100	100
53	New Bedford, Mass.....	83,892,809	50,951,650	31,350,800	.....	1,590,359	100	100
54	San Antonio, Tex.....	73,814,090	55,341,255	18,472,835	.....	.....	80	80
	City corporation.....	73,814,090	55,341,255	18,472,835	.....	.....	80	80
	School district.....	73,814,090	55,341,255	18,472,835	.....	.....	80	80
55	Reading, Pa.....	53,005,950	52,905,950	¹³ 100,000	.....	.....	75	75
	City corporation.....	53,005,950	52,905,950	¹³ 100,000	.....	.....	75	75
	School district.....	53,005,950	52,905,950	¹³ 100,000	.....	.....	75	75
56	Camden, N. J.....	51,817,446	46,293,018	3,759,831	.....	1,764,597	100	100
57	Salt Lake City, Utah.....	58,449,826	42,935,783	15,514,043	.....	.....	65	40
	City corporation.....	58,449,826	42,935,783	15,514,043	.....	.....	65	40
	School district.....	58,449,826	42,935,783	15,514,043	.....	.....	65	40
58	Dallas, Tex.....	62,288,729	41,889,975	20,398,754	.....	.....	67	67
59	Lynn, Mass.....	73,461,065	58,241,180	14,407,460	.....	812,425	100	100
60	Springfield, Mass.....	119,081,778	94,984,660	23,194,260	.....	902,858	100	100
61	Wilmington, Del.....	52,338,566	52,338,566	.....	.....	(14)	80	.....
62	Des Moines, Iowa.....	20,528,531	16,102,931	3,462,110	\$963,490	.....	25	25
	City corporation.....	20,528,531	16,102,931	3,462,110	\$963,490	.....	25	25
	School district.....	20,528,531	16,102,931	3,462,110	\$963,490	.....	25	25
63	Lawrence, Mass.....	65,446,007	50,364,175	14,600,925	.....	480,907	100	100
64	Tacoma, Wash.....	³ 69,939,187	³ 55,126,816	³ 11,275,244	³ 3,537,127	.....	44	50
	City corporation.....	69,939,187	55,126,816	11,275,244	3,537,127	.....	44	50
	Metropolitan Park board.....	69,939,187	55,126,816	11,275,244	3,537,127	.....	44	50
	School district.....	73,786,405	6,7 73,786,405	(6)	(7)	.....	44	50
65	Kansas City, Kans.....	71,341,895	47,765,000	15,639,695	7,937,200	.....	100	100
	City corporation.....	71,341,895	47,765,000	15,639,695	7,937,200	.....	100	100
	School district.....	71,341,895	47,765,000	15,639,695	7,937,200	.....	100	100
	Park district.....	71,341,895	47,765,000	15,639,695	7,937,200	.....	100	100

¹ For property subject to general property taxes.² Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.³ Figures for city corporation.⁴ Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.⁵ Average rate; for details, see page 66.⁶ Valuation of personal property included in real property valuation.⁷ Valuation of other property included in real property valuation.

GENERAL TABLES.

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OF ASSESSMENT, AND TAXES LEVIED: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 65.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910—Continued.

TAX RATES.			TAX LEVIES.				PER CAPITA.		City number.	
Rate of general property taxes per \$1,000 of—	Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	City number.	
4 \$62.16	4 \$9.32		\$1,812,268	\$1,812,268				3 \$234.95	\$14.60	41
46.90	7.04		1,367,406	1,367,406						
16.00	2.40		444,862	444,862						
15.84	15.84	\$18.70	\$2.00	1,532,928	1,444,011	\$26,757	\$62,160	776.45	12.33	42
23.87	14.32			1,495,009	1,495,009			537.25	12.82	43
14.67	8.80		918,801	918,801						
9.20	5.52		576,208	576,208						
14.14	11.31		1,181,271	1,181,271				742.01	10.49	44
5 14.74	11.06		1,118,956	1,118,956				687.69	10.14	45
17.02	17.02	19.60	2.00	1,419,799	1,351,617	13,790	54,392	753.52	12.85	46
18.61	18.61	21.00	2.00	2,041,567	1,986,081	3,690	51,796	1,020.21	18.98	47
4 17.51	4 7.18			1,499,134	1,499,134			3 820.09	14.36	48
13.00	5.33			1,113,094	1,113,094					
4.50	1.85			386,040	386,040					
6 15.71	15.71		(8)	1,338,842	1,330,636		8,206	830.19	13.04	49
6 15.39	15.39	9 10.00		1,403,471	1,337,219	66,252		932.59	14.00	50

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

4 \$20.86	4 \$16.69		(10)	\$1,563,339	\$1,542,214		\$21,125	3 \$747.52	\$15.59	51
4 16.68	13.34		(8)	1,252,788	1,233,222		19,566			
11 4.16	3.33		(12)	310,551	308,992		1,559			
10.70	10.70	\$10.70	\$1.00	743,484	713,227	\$10,009	20,248	698.16	7.47	52
16.14	16.14	6 18.94	2.00	1,413,368	1,328,352	30,120	54,896	867.99	14.06	53
4 14.69	4 11.75		1.00	1,092,817	1,084,566		8,251	764.01	11.23	54
5 11.09	8.87		1.00	827,086	818,835		8,251			
3.60	2.88			265,731	265,731					
14.00	10.50		2.00	793,097	742,083		51,014	551.74	7.72	55
10.00	7.50		1.00	555,566	530,059		25,507			
4.00	3.00		1.00	237,531	212,024		25,507			
13.30	13.30	13.30	1.00	713,397	665,702	23,469	24,226	548.11	7.29	56
24.60	13.71		2.00	1,450,892	1,437,866		13,026	630.00	15.50	57
15.00	8.36		2.00	889,774	876,748		13,026			
9.60	5.35			561,118	561,118					
18.00	12.00			1,121,197	1,121,197			676.29	12.17	58
17.10	17.10	20.00	2.00	1,315,092	1,242,292	16,248	56,552	822.30	14.09	59
13.65	13.65	15.80	2.00	1,678,491	1,613,468	14,265	50,758	1,339.11	18.30	60
5 14.83	11.86	(14)		777,620	776,207	1,413		598.76	8.90	61
66.23	16.56			1,359,608	1,359,608			237.69	15.95	62
5 36.23	9.06			743,752	743,752					
30.00	7.50			615,856	615,856					
13.61	13.61	16.40	2.00	938,603	884,294	7,887	46,422	761.96	10.39	63
4 18.75	4 8.41			1,311,331	1,311,331			3 835.16	15.66	64
5 11.82	5.30			826,422	826,422					
1.50	0.67			104,909	104,909					
5.15	16 2.31			380,000	380,000					
4 13.57	4 13.57			968,679	968,679			866.53	11.77	65
6 7.51	7.51			536,025	536,025					
5.40	5.40			385,568	385,568					
0.66	0.66			47,086	47,086					

⁸ So-called "poll taxes" were levied at the rate of \$1, and so-called "military commutation taxes" at the rate of \$2 per capita.

⁹ For bank stock. The 1910 mortgage taxes were not received during the fiscal year.

¹⁰ Rates vary from 20 cents to \$2 per capita.

¹¹ Average rate. The local rates varied from \$2 to \$6.50 per \$1,000 of assessed valuation.

¹² The local rates varied from 20 cents to 65 cents per capita.

¹³ Valuation of cattle. Valuation of other personal property included with that of real property.

¹⁴ Horses and mules are taxed at \$1 each.

¹⁵ Computed on estimated distribution of property into real and personal.

TABLE 29.—ASSESSED VALUATION OF PROPERTY, BASIS

{For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ¹			
		Total.	Subject to general property taxes.						
			Real property.	Personal property.	Other property. ²				
66	Yonkers, N. Y.	\$74,249,139	\$64,855,640	\$3,206,103	.....	\$6,187,396	100 100	
67	Youngstown, Ohio	34,573,880	23,596,070	4 10,977,810	(4)	.....	40 40	
	City corporation	34,573,880	23,596,070	4 10,977,810	(4)	.....	40 40	
	School district	34,573,880	23,596,070	4 10,977,810	(4)	.....	40 40	
68	Houston, Tex.	60,268,660	48,206,815	12,061,845	.....	.....	50 50
69	Duluth, Minn.	42,963,358	28,039,245	9,244,155	.....	5,679,958	50 33	
	City corporation	42,963,358	28,039,245	9,244,155	.....	5,679,958	50 33	
	School district	42,963,358	28,039,245	9,244,155	.....	5,679,958	50 33	
70	St. Joseph, Mo.	5 37,753,520	5 25,320,070	5 10,453,910	5 \$1,979,540	.....	50 50	
	City corporation	37,753,520	25,320,070	10,453,910	1,979,540	.....	50 50	
	School district	38,133,700	25,702,750	10,518,740	1,912,210	.....	50 50	
71	Somerville, Mass.	66,376,339	58,806,600	7,516,400	.....	53,339	100 100	
72	Troy, N. Y.	5 61,971,015	5 54,839,509	5 2,924,500	.....	5 4,207,006	100 100	
	City corporation	61,971,015	54,839,509	2,924,500	.....	4,207,006	100 100	
	School district	7,776,204	7,330,000	406,000	.....	40,204	100 100	
	County supervisors' fund	58,281,524	54,834,109	2,924,500	.....	522,915	100 100	
73	Utica, N. Y.	51,182,661	37,871,319	5,152,700	.....	8,158,642	65 65	
74	Elizabeth, N. J.	54,133,947	46,093,323	5,669,096	.....	2,371,528	100 100	
75	Fort Worth, Tex.	55,475,120	39,744,035	15,731,085	.....	.....	55 55
76	Waterbury, Conn.	5 63,654,111	5 51,171,561	5 12,482,550	.....	.....	85 80
	City corporation	63,654,111	51,171,561	12,482,550	.....	.....	85 80
	Ten school districts	6,854,253	5 6,854,253	(8)	.....	.....	85 80
77	Schenectady, N. Y.	53,319,475	46,260,260	2,371,000	.....	4,688,215	80 100	
78	Hoboken, N. J.	66,783,563	58,715,300	3,095,200	.....	4,973,063	100 100	
79	Manchester, N. H.	38,155,752	31,723,501	6,432,251	.....	.....	100 100
80	Evansville, Ind.	35,627,430	11 25,655,810	11 9,971,620	(11)	.....	70 70	
	City corporation	35,627,430	11 25,655,810	11 9,971,620	(11)	.....	70 70	
	School district	35,627,430	11 25,655,810	11 9,971,620	(11)	.....	70 70	
81	Akron, Ohio	5 31,458,130	5 20,686,190	5 10,140,810	5 631,130	.....	45 50	
	City corporation	31,458,130	20,686,190	10,140,810	631,130	.....	45 50	
	School district	31,523,940	20,743,650	10,149,160	631,130	.....	45 50	
82	Norfolk, Va.	54,174,445	37,358,930	2,330,830	4,483,160	10,001,525	75 40		
83	Wilkes-Barre, Pa.	49,503,503	5 49,503,503	(8)	.....	.....	60 60
	City corporation	49,503,503	5 49,503,503	(8)	.....	.....	60 60
	School district	49,503,503	5 49,503,503	(8)	.....	.....	60 60
84	Peoria, Ill.	5 20,548,876	5 14,746,275	5 4,928,585	5 874,016	.....	33 33	
	City corporation	20,548,876	14,746,275	4,928,585	874,016	.....	33 33	
	School district	21,021,283	15,150,580	4,993,613	877,090	.....	33 33	
	Pleasure, driveway, and park district	22,321,017	16,180,147	5,136,815	1,004,055	.....	33 33	
85	Erie, Pa.	5 23,565,525	5 13 23,565,525	(13)	.....	.....	60 60
	City corporation	23,565,525	23,565,525	(13)	.....	.....	60 60
	School district	23,548,390	23,548,390	(8)	.....	.....	60 60
86	Savannah, Ga.	49,847,916	30,089,903	11,979,782	7,778,231	.....	75 75	
87	Oklahoma City, Okla.	5 35,431,225	5 25,752,598	5 6,805,910	5 2,872,717	.....	60 60	
	City corporation	35,431,225	25,752,598	6,805,910	2,872,717	.....	60 60	
	School district	37,833,347	27,402,166	6,927,138	3,504,043	.....	60 60	
88	Harrisburg, Pa.	42,400,839	5 42,400,839	(8)	.....	.....	67 67
	City corporation	42,400,839	5 42,400,839	(8)	.....	.....	67 67
	School district	42,400,839	5 42,400,839	(8)	.....	.....	67 67

¹ For property subject to general property taxes.² Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.³ Rate on bank stock was \$10 and on mortgages, \$2.50.⁴ Valuation of "other property" included with that of personal property.⁵ Figures for city corporation.⁶ Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.⁷ Average rate; for details, see page 60.

OF ASSESSMENT, AND TAXES LEVIED: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 65.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910—Continued.

TAX RATES.			TAX LEVIES.				PER CAPITA.		City number.	
Rate of general property taxes per \$1,000 of—	Reported true value.	Rate of special property taxes per \$1,000 of assessed valuation.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	City number.	
Assessed valuation.	Reported true value.	Rate of poll taxes.								
\$22.50	\$22.50	(³)	\$1,545,534	\$1,528,333	\$17,201	.....	\$930.41	\$19.37	66	
28.00	11.20	.....	968,069	968,069	.....	.....	437.28	12.24	67	
16.00	6.40	.....	553,182	553,182	.....	.....	.....	.....	.....
12.00	4.80	.....	414,887	414,887	.....	.....	.....	.....	.....
17.00	8.50	.....	\$1.00	1,031,596	1,024,567	.....	\$7,029	764.83	13.00	68
32.30	14.37	\$3.82	.....	1,225,939	1,204,254	21,685	.....	547.54	15.62	69
16.75	7.45	2.21	.....	637,056	624,497	.....	.....	.....	.....	.....
15.55	6.92	1.61	.....	588,883	579,757	9,126	.....	.....	.....	.....
6 24.60	6 12.30	.....	.....	928,953	928,953	.....	.....	6 487.75	12.00	70
14.00	7.00	.....	.....	528,549	528,549	.....	.....	.....	.....	.....
10.50	5.25	.....	.....	400,404	400,404	.....	.....	.....	.....	.....
16.12	16.12	18.50	2.00	1,113,479	1,069,126	987	43,366	859.40	13.86	71
6 19.94	6 19.94	(³)	.....	1,186,038	1,151,943	34,095	.....	6 806.73	15.44	72
7 18.50	18.50	(³)	.....	1,097,087	1,068,623	28,464	.....	.....	.....	.....
7 4.47	7.47	10.00	.....	58,147	57,745	402	.....	.....	.....	.....
0.44	0.44	10.00	.....	30,804	28,575	5,229	.....	.....	.....	.....
22.78	14.81	(³)	.....	1,041,010	979,958	61,052	.....	687.76	13.99	73
10.36	10.36	10.36	1.00	573,104	536,523	24,581	12,000	737.43	7.64	74
17.50	9.63	.....	.....	970,815	970,815	.....	.....	756.70	13.24	75
6 15.23	6 12.79	.....	2.00	1,022,582	969,238	.....	53,344	6 870.29	13.25	76
7 14.80	12.42	.....	2.00	995,165	941,821	.....	53,344	.....	.....	.....
4.00	9 3.36	.....	.....	27,417	27,417	.....	.....	.....	.....	.....
7 20.99	16.96	(³)	.....	1,036,783	1,020,748	16,035	.....	732.15	14.24	77
7 10.43	10.43	7 10.43	1.00	698,139	644,810	51,819	1,510	949.66	9.91	78
16.25	16.25	.....	(¹⁰)	654,981	620,286	.....	34,695	544.59	8.85	79
18.30	12.81	.....	1.50	673,947	651,982	.....	21,965	511.54	9.36	80
12.80	8.96	.....	1.00	470,674	456,031	.....	14,643	.....	.....	.....
5.50	3.85	.....	0.50	203,273	195,951	.....	7,322	.....	.....	.....
6 25.53	6 11.87	.....	.....	802,972	802,972	.....	.....	6 455.47	11.63	81
13.50	6.28	.....	.....	424,685	424,685	.....	.....	.....	.....	.....
12.00	5.58	.....	.....	378,287	378,287	.....	.....	.....	.....	.....
7 16.53	11.85	7 8.76	0.50	825,549	730,121	87,591	7,837	803.16	12.12	82
12.50	7.50	.....	12 12.50	665,517	618,794	.....	46,723	737.70	9.22	83
6.75	4.05	.....	.....	351,380	334,149	.....	17,231	.....	.....	.....
5.75	3.45	.....	12 5.75	314,137	284,645	.....	29,492	.....	.....	.....
6 39.90	6 13.30	.....	.....	819,809	819,809	.....	.....	6 306.93	12.25	84
15.50	5.17	.....	.....	318,508	318,508	.....	.....	.....	.....	.....
19.60	6.53	.....	.....	412,017	412,017	.....	.....	.....	.....	.....
4.00	1.33	.....	.....	89,284	89,284	.....	.....	.....	.....	.....
6 22.56	6 13.54	.....	(¹⁴)	544,517	531,682	.....	13 12,835	6 354.24	7.99	85
7 13.99	8.39	.....	(¹⁴)	329,642	329,642	.....	.....	.....	.....	.....
9.00	5.40	.....	1.00	214,875	202,040	.....	(¹³)	.....	.....	.....
13.90	10.43	.....	.....	692,886	692,886	.....	.....	766.14	10.65	86
6 16.14	6 9.68	.....	.....	571,944	571,944	.....	.....	6 551.85	8.91	87
7.60	4.56	.....	.....	269,277	269,277	.....	.....	.....	.....	.....
8.00	4.80	.....	.....	302,667	302,667	.....	.....	.....	.....	.....
15.25	10.17	.....	1.00	653,613	646,613	.....	7,000	660.59	10.07	88
9.00	6.00	.....	1.00	381,608	381,608	.....	.....	.....	.....	.....
6.25	4.17	.....	1.00	272,005	265,005	.....	7,000	.....	.....	.....

⁶ Valuation of personal property included with that of real property.⁹ Computed on estimated distribution of property into real and personal.¹⁰ Polls valued at \$100 each and taxed at \$2.01 per \$100, which is the rate for state, county, and city general property taxes.¹¹ Valuation of "other property" included with that of real and personal property.¹² Occupation taxes levied on a valuation of \$2,552,685 at \$6.75 per \$1,000 for city and at \$5.75 per \$1,000 for school district.¹³ Valuation of personal property and occupations included with that of real property.¹⁴ Polls valued according to occupations for the city corporation and taxed at regular property tax rate. Amount of occupation tax levies included in general property taxes.

FINANCIAL STATISTICS OF CITIES.

TABLE 29.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ¹			
		Total.	Subject to general property taxes.						
			Real property.	Personal prop- erty.	Other property. ²				
89	Fort Wayne, Ind.	\$31,681,520	\$24,491,130	\$5,819,820	\$1,370,570	.....	\$50 \$50	
	City corporation.	31,681,520	24,491,130	5,819,820	1,370,570	.....	50 50	
	School district.	31,681,520	24,491,130	5,819,820	1,370,570	.....	50 50	
90	Charleston, S. C.	18,784,994	3 13,742,850	3 5,042,144	(3)	.....	50 50	
	City corporation.	18,784,994	3 13,742,850	3 5,042,144	(3)	.....	50 50	
	School district.	18,784,994	3 13,742,850	3 5,042,144	(3)	.....	50 50	
91	Portland, Me.	4 62,118,030	4 44,373,950	4 17,744,080	.....	.....	80 100
	City corporation.	62,118,030	44,373,950	17,744,080	.....	.....	80 100
	Bridge district.	65,770,954	47,737,178	18,033,776	.....	.....	80 100
92	East St. Louis, Ill.	4 12,899,965	4 9,324,499	4 1,452,968	4 2,122,498	.....	33 33	
	City corporation.	12,899,965	9,324,499	1,452,968	2,122,498	.....	33 33	
	School district.	13,703,479	9,630,685	1,939,930	2,132,864	.....	33 33	
93	Terre Haute, Ind.	32,791,531	22,108,000	9,312,425	1,371,106	.....	60 60	
	City corporation.	32,791,531	22,108,000	9,312,425	1,371,106	.....	60 60	
	School district.	32,791,531	22,108,000	9,312,425	1,371,106	.....	60 60	
94	Holyoke, Mass.	49,862,240	37,371,210	12,007,470	.....	\$483,560	100 100	
95	Jacksonville, Fla.	33,596,220	27,206,520	5,833,425	556,275	.....	80 80	
96	Brockton, Mass.	43,353,742	34,334,925	8,678,552	.....	340,265	100 100	
97	Bayonne, N. J.	44,568,641	35,078,629	8,892,338	.....	597,674	100 100	
98	Johnstown, Pa.	4 18,641,095	4 18,606,095	4 35,000	.....	.....	50 50
	City corporation.	18,641,095	7 18,606,095	.....	.....	.....	50 50
	School district.	18,185,495	8 18,185,495	(8)	.....	.....	50 50
99	Passaic, N. J.	32,248,067	27,739,000	4,379,175	.....	129,892	100 100	
100	South Bend, Ind.	23,851,470	15,849,010	6,810,110	1,192,350	.....	50 50	
	City corporation.	23,851,470	15,849,010	6,810,110	1,192,350	.....	50 50	
	School district.	23,851,470	15,849,010	6,810,110	1,192,350	.....	50 50	
101	Covington, Ky.	26,723,491	20,890,005	3,798,240	2,035,246	.....	75 75	
102	Wichita, Kans.	63,864,620	48,310,060	12,717,600	2,836,960	.....	100 100	
	City corporation.	63,864,620	48,310,060	12,717,600	2,836,960	.....	100 100	
	School district.	63,864,620	48,310,060	12,717,600	2,836,960	.....	100 100	
103	Altoona, Pa.	23,577,883	8 23,577,883	(8)	.....	.....	60 60
	City corporation.	23,577,883	8 23,577,883	(8)	.....	.....	60 60
	School district.	23,577,883	8 23,577,883	(8)	.....	.....	60 60
104	Allentown, Pa.	32,773,932	8 32,773,932	(8)	.....	.....	80 80
	City corporation.	32,773,932	8 32,773,932	(8)	.....	.....	80 80
	School district.	32,773,932	8 32,773,932	(8)	.....	.....	80 80
105	Springfield, Ill.	4 15,696,216	4 11,184,053	4 3,965,886	4 546,277	.....	33 33	
	City corporation.	15,696,216	11,184,053	3,965,886	546,277	.....	33 33	
	School district.	16,217,966	8 15,533,480	(8)	684,486	.....	33 33	
	Pleasure, driveway, and park district.	15,696,216	11,184,053	3,965,886	546,277	.....	33 33	
106	Pawtucket, R. I.	47,416,080	39,296,220	8,119,860	.....	.....	100 100
107	Mobile, Ala.	30,228,723	21,853,853	4,482,722	3,892,148	.....	60 60	
108	Saginaw, Mich.	25,798,102	16,354,475	9,443,627	.....	.....	70 70
109	Canton, Ohio.	4 19,799,380	4 14,038,560	4,10 5,760,820	(10)	.....	50 50	
	City corporation.	19,799,380	14,038,560	10 5,760,820	(10)	.....	50 50	
	School district.	19,893,240	14,116,450	10 5,776,790	(10)	.....	50 50	

¹ For property subject to general property taxes.² Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.³ Valuation of "other property" included with that of real and personal property.⁴ Figures for city corporation.⁵ Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.

GENERAL TABLES.

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OF ASSESSMENT, AND TAXES LEVIED: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 65.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910—Continued.

TAX RATES.			TAX LEVIES.				PER CAPITA.		
Rate of general property taxes per \$1,000 of—	Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	City number.
Assessed valuation.	Reported true value.								
\$17.70	\$8.85	\$2.75	\$590,910	\$560,762		\$30,148	\$495.54	\$8.77	89
10.80	5.40	2.00	364,086	342,160		21,926			
6.90	3.45	0.75	226,824	218,602		8,222			
29.75	14.87		558,854	558,854			319.29	9.50	90
27.25	13.62		511,891	511,891					
2.50	1.25		46,963	46,963					
5 15.67	5 13.30	2.00	1,006,774	973,404		33,370	4 1,060.56	16.62	91
15.30	12.98	2.00	983,510	950,140		33,370			
0.35	0.30		23,264	23,264					
6 39.53	5 13.18		509,893	509,893			4 220.34	8.71	92
16.90	5.63		218,009	218,009					
21.30	7.10		291,884	291,884					
18.85	11.31	1.24	629,419	618,120		11,299	563.84	10.63	93
11.50	6.90	0.50	381,658	377,102		4,556			
7.35	4.41	0.74	247,761	241,018		6,743			
14.71	14.71	\$17.00	763,162	726,264	\$8,220	28,678	863.71	12.72	94
4 14.83	11.86		498,396	498,396			582.27	8.64	95
17.55	17.55	20.30	795,542	754,999	6,907	33,636	762.22	13.40	96
13.11	13.11	13.11	584,295	576,459	7,836		802.39	10.52	97
5 21.77	5 10.88	2.00	426,774	405,744		21,030	4 335.98	7.31	98
11.00	5.50	1.00	215,567	205,052		10,515			
4 11.04	5.52	1.00	211,207	200,692		10,515			
11.13	11.13	11.13	365,220	357,501	1,446	6,273	588.76	6.55	99
21.90	10.95		522,347	522,347		(*)	444.29	9.73	100
12.90	6.45	0.50	307,684	307,684		(*)			
9.00	4.50	0.50	214,663	214,663		(*)			
17.50	13.12		467,661	467,661			501.66	8.78	101
11.30	11.30		721,670	721,670			1,217.63	13.76	102
7.00	7.00		447,052	447,052					
4.30	4.30		274,618	274,618					
17.00	10.20		400,823	400,823			452.32	7.69	103
10.00	6.00		235,778	235,778					
7.00	4.20		165,045	165,045					
11.40	9.12	2.00	398,315	373,623		24,692	631.32	7.20	104
6.40	5.12	1.00	222,099	209,753		12,346			
5.00	4.00	1.00	176,216	163,870		12,346			
5 35.50	5 11.83		557,162	557,162			4 303.73	10.78	105
13.20	4.40		207,298	207,298					
17.30	5.77		280,665	280,665					
4.40	1.47		69,199	69,199					
14.74	14.74	1.00	704,530	698,913		5,617	918.52	13.54	106
11.00	6.60		332,516	332,516			586.73	6.45	107
21.89	15.32		564,734	564,734			510.75	11.18	108
5 26.36	5 13.18		521,850	521,850			4 394.28	10.39	109
14.30	7.15		283,131	283,131					
12.00	6.00		238,719	238,719					

⁶ Average rate; for details, see page 66.⁷ Valuation of cattle. Valuation of other personal property included with that of real property.⁸ Valuation of personal property included with that of real property.⁹ Not reported.¹⁰ Valuation of "other property" included with that of personal property.

FINANCIAL STATISTICS OF CITIES.

TABLE 29.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ¹		
		Total.	Subject to general property taxes.					
			Real property.	Personal property.	Other property. ²			
110	Binghamton, N. Y.	\$27,739,650	\$23,645,088	\$1,526,200	.....	\$2,568,362	80	80
111	Sioux City, Iowa	8,733,046	6,497,879	1,907,844	\$327,323	.....	25	25
	City corporation	8,733,046	6,497,879	1,907,844	327,323	.....	25	25
	School district	8,733,046	6,497,879	1,907,844	327,323	.....	25	25
112	Lancaster, Pa.	24,645,111	5 24,645,111	(5)	.....	.....	60	60
	City corporation	24,645,111	5 24,645,111	(5)	.....	.....	60	60
	School district	24,645,111	5 24,645,111	(5)	.....	.....	60	60
113	Springfield, Ohio	7 22,581,030	7 15,179,890	7 6,953,250	447,890	.....	60	60
	City corporation	22,581,030	15,179,890	6,953,250	447,890	.....	60	60
	School district	23,217,570	15,567,700	7,201,980	447,890	.....	60	60
114	Atlantic City, N. J.	64,674,827	59,992,035	3,657,979	.....	1,024,813	100	100
115	Little Rock, Ark.	7 25,353,134	7 16,859,050	7 7,877,790	7 616,294	.....	33	33
	City corporation	25,353,134	16,859,050	7,877,790	616,294	.....	33	33
	School district	28,077,860	6, 9 28,077,860	(5)	(5)	.....	33	33
116	Rockford, Ill.	7 17,849,380	7 11,549,474	7 5,689,868	7 610,038	.....	33	33
	City corporation	17,849,380	11,549,474	5,689,868	610,038	.....	33	33
	School district	17,849,380	11,549,474	5,689,868	610,038	.....	33	33
	Pleasure, driveway, and park district	19,610,529	12,784,716	5,978,012	847,801	.....	33	33
117	Bay City, Mich.	17,602,535	13,072,655	4,529,880	.....	.....	75	75
118	York, Pa.	20,658,241	5 20,593,746	11 64,495	.....	.....	60	60
	City corporation	20,658,241	5 20,593,746	11 64,495	.....	.....	60	60
	School district	20,658,241	5 20,593,746	11 64,495	.....	.....	60	60
119	Sacramento, Cal.	7 36,569,050	7 30,121,500	7 6,225,750	7 221,800	.....	60	40
	City corporation	36,569,050	30,121,500	6,225,750	221,800	.....	60	40
	School district	35,839,455	29,563,600	6,054,075	221,780	.....	60	40
120	Chattanooga, Tenn.	25,794,370	18,528,940	5,255,690	2,009,740	.....	60	100
121	Malden, Mass.	40,718,578	30,115,200	10,438,200	.....	165,178	100	100
122	Pueblo, Colo.	16,097,030	13,630,685	2,148,005	318,340	.....	50	50
	City corporation	16,097,030	13,630,685	2,148,005	318,340	.....	50	50
	School district	16,097,030	13,630,685	2,148,005	318,340	.....	50	50
123	Haverhill, Mass.	32,929,962	24,738,350	7,426,000	.....	765,612	100	100
124	Lincoln, Nebr.	7 8,843,573	7 5,094,020	7 3,255,555	7 493,998	.....	20	20
	City corporation	8,843,573	5,094,020	3,255,555	493,998	.....	20	20
	School district	9,684,798	5,812,755	3,413,560	458,483	.....	20	20
125	New Britain, Conn.	27,260,397	19,440,305	7,820,092	.....	.....	75	75
126	Salem, Mass.	33,218,328	23,439,700	9,496,450	.....	282,178	100	100
127	Topeka, Kans.	45,263,870	28,344,595	12,260,850	4,658,425	.....	100	100
	City corporation	45,263,870	28,344,595	12,260,850	4,658,425	.....	100	100
	School district	45,263,870	28,344,595	12,260,850	4,658,425	.....	100	100
128	Davenport, Iowa	7 28,426,825	7 13,979,930	7 9,213,085	7 233,810	.....	50	50
	City corporation	23,426,825	13,979,930	9,213,085	233,810	.....	50	50
	School district	12,116,851	6, 9 12,116,851	(5)	(5)	.....	25	25
129	McKeesport, Pa.	24,067,626	5 24,067,626	(5)	.....	.....	50	50
	City corporation	24,067,626	5 24,067,626	(5)	.....	.....	50	50
	School district	24,067,626	5 24,067,626	(5)	.....	.....	50	50
130	Wheeling, W. Va.	60,865,024	37,412,125	18,046,050	5,406,849	.....	100	100
	City corporation	60,865,024	37,412,125	18,046,050	5,406,849	.....	100	100
	School district	60,865,024	37,412,125	18,046,050	5,406,849	.....	100	100
131	Augusta, Ga.	26,229,505	16,422,675	7,588,894	2,217,936	.....	80	80
132	Macon, Ga.	23,063,533	15 14,654,162	16 8,409,371	(16)	.....	67	67

¹ For property subject to general property taxes.² Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.³ Rate on bank stock was \$10 and on mortgages, \$2.50.⁴ Average rate; for details, see page 66.⁵ Valuation of personal property included with that of real property.⁶ Estimated.⁷ Figures for city corporation.⁸ Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.

OF ASSESSMENT, AND TAXES LEVIED: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 65.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

TAX RATES.			TAX LEVIES.				PER CAPITA.		City number.	
Rate of general property taxes per \$1,000 of—		Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	City number.
Assessed valuation.	Reported true value.									
\$24.50	\$19.60	(3)		3632,267	\$616,697	\$15,570		\$572.62	\$13.05	110
63.95	15.99			558,485	558,485			182.59	11.68	111
437.75	9.44			329,679	329,679					
26.20	6.55			228,806	228,806					
13.00	7.80		\$1.00	327,487	320,387		6 \$7,100	521.84	6.78	112
8.00	4.80			197,161	197,161					
5.00	3.00		1.00	130,326	123,226		6 \$7,100			
826.16	815.70			590,697	590,697			7 481.26	12.59	113
17.62	10.57			397,990	397,990					
8.30	4.98			192,707	192,707					
14.67	14.67	14.67	1.00	959,566	933,809	15,035	10,722	1,401.40	20.56	114
812.75	84.25		1.00	340,311	323,311		17,000	7 551.86	7.04	115
5.00	1.67			126,766	126,766					
7.00	2.33		1.00	213,545	196,545		17,000			
831.69	810.56			565,590	565,590			7 393.15	12.46	116
14.37	4.79			256,463	256,463					
14.10	4.70			251,668	251,668					
2.93	0.98			57,459	57,459					
1028.47	21.35			501,120	501,120			389.73	11.10	117
15.50	9.30		(12)	339,956	320,437		19,519	461.64	7.16	118
8.50	5.10			182,694	175,829		6,865			
7.00	4.20		(12)	157,262	144,608		12,654			
820.61	811.39			753,550	753,550			7 818.17	16.86	119
16.00	8.85			585,105	585,105					
4.70	2.60			168,445	168,445					
16.50	10.78			425,608	425,608			578.30	9.54	120
15.89	15.89	18.50	2.00	671,940	644,394	3,056	24,490	917.00	14.58	121
834.16	817.08			549,839	549,839			362.59	12.39	122
421.70	10.85			349,254	349,254					
412.46	6.23			200,585	200,585					
16.11	16.11	19.00	2.00	555,505	518,114	14,547	22,844	746.46	12.07	123
864.57	812.91		1.00	581,015	571,015		6 10,000	7 201.11	12.99	124
35.00	7.00			319,525	309,525		6 10,000			
27.00	5.40			261,490	261,490					
417.41	13.06		(13)	481,528	474,688		6,840	620.74	10.81	125
15.43	15.43	18.50	2.00	536,740	508,116	5,220	23,404	760.20	11.75	126
12.30	12.30			556,745	556,745			1,036.17	12.74	127
6.30	6.30			285,162	285,162					
6.00	6.00			271,583	271,583					
828.31	814.16			663,137	663,137			7 544.46	15.41	128
417.91	8.96			419,588	419,588					
20.10	5.02			243,549	243,549					
20.75	10.38			499,403	499,403					
10.75	5.38			258,727	258,727					
10.00	5.00			240,676	240,676					
6.45	6.45		(14)	392,580	392,580		(14)	1,461.66	9.43	130
3.50	3.50		(14)	213,028	213,028		(14)			
2.95	2.95			179,552	179,552					
12.50	10.00			327,869	327,869			639.12	7.99	131
12.50	8.33		2.00	290,922	288,294			567.16	7.09	132

⁹ Valuation of "other property" included with that of real property.¹⁰ Average rate. The rates vary in the different wards; details not reported.¹¹ Valuation of cattle. Valuation of other personal property included with that of real property.¹² Occupation taxes levied on a valuation of \$807,655 at the rate of \$8.50 per \$1,000 valuation for the city and \$2.50 per \$1,000 valuation for the school district. Rate of poll tax for the school district was \$1 per capita.¹³ So-called "poll taxes" were levied at the rate of \$1, and so-called "military commutation taxes" at the rate of \$2 per capita.¹⁴ Not reported.¹⁵ Valuation of "other property" included with that of real and personal property.

FINANCIAL STATISTICS OF CITIES.

TABLE 29.—ASSESSED VALUATION OF PROPERTY, BASIS

(For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.			REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ¹	
		Total.	Subject to general property taxes.			
			Real property.	Personal property.		
133	Berkeley, Cal.	³ \$35,648,261	³ \$32,140,065	³ \$3,338,077	³ \$170,119	60
	City corporation	35,648,261	32,140,065	3,338,077	170,119	60
	School district	34,586,907	5, 6 34,586,907	(6)	(6)	60
134	Superior, Wis.	21,943,605	16,968,800	4,974,805	.....	68
135	Newton, Mass.	74,507,510	52,218,000	22,201,500	.....	\$88,010 100
136	San Diego, Cal.	³ 43,299,019	³ 39,624,562	³ 2,827,383	³ 847,074	50
	City corporation	43,299,019	39,624,562	2,827,383	847,074	20
	School district	25,803,822	24,026,366	1,269,275	508,181	40
137	Kalamazoo, Mich.	20,562,430	13,991,220	6,571,210	.....	60
	City corporation	20,562,430	13,991,220	6,571,210	.....	60
	School district	20,562,430	13,991,220	6,571,210	.....	60
138	El Paso, Tex.	28,581,420	22,528,820	6,052,600	.....	60
139	Butte, Mont.	22,398,530	16,076,420	6,068,215	253,895	75
	City corporation	22,398,530	16,076,420	6,068,215	253,895	75
	School district	22,398,530	16,076,420	6,068,215	253,895	75
140	Flint, Mich.	14,387,635	10,120,790	4,266,845	.....	70
	City corporation	14,387,635	10,120,790	4,266,845	.....	70
	School district	14,387,635	10,120,790	4,266,845	.....	70
141	Chester, Pa.	17,893,745	⁵ 17,858,720	⁸ 35,025	.....	70
	City corporation	17,893,745	⁵ 17,858,720	⁸ 35,025	.....	70
	School district	17,893,745	⁵ 17,858,720	⁸ 35,025	.....	70
142	Dubuque, Iowa.	³ 25,636,110	³ 18,109,920	³ 6,345,640	³ 1,180,550	100
	City corporation	25,636,110	18,109,920	6,345,640	1,180,550	100
	School district	7,639,131	5,588,095	1,933,540	117,496	25
143	Montgomery, Ala.	21,791,788	15,645,240	4,596,642	1,549,906	50
144	Woonsocket, R. I.	21,504,050	17,726,450	3,777,600	.....	100
145	Racine, Wis.	24,464,231	17,630,400	6,833,831	.....	50
146	Fitchburg, Mass.	30,122,175	22,809,075	6,978,475	.....	334,625 100
147	Tampa, Fla.	19,371,435	⁹ 15,782,520	⁹ 3,588,915	(9)	60
148	Elmira, N. Y.	22,345,910	19,121,054	1,304,160	.....	1,920,696 80
149	Galveston, Tex.	25,734,412	21,289,238	4,445,174	.....	67
	City corporation	25,734,412	21,289,238	4,445,174	.....	67
	School district	25,734,412	21,289,238	4,445,174	.....	67
150	Quincy, Ill.	10,238,386	6,843,756	3,185,357	209,273	33
	City corporation	10,238,386	6,843,756	3,185,357	209,273	33
	School district	10,238,386	6,843,756	3,185,357	209,273	33
151	Knoxville, Tenn.	22,197,690	18,412,000	2,482,200	1,303,490	80
152	New Castle, Pa.	17,895,590	⁵ 17,827,245	⁸ 68,345	.....	60
	City corporation	17,895,590	⁵ 17,827,245	⁸ 68,345	.....	60
	School district	17,895,590	⁵ 17,827,245	⁸ 68,345	.....	60
153	West Hoboken, N. J.	23,100,388	21,512,950	1,580,340	.....	7,098 100
154	Hamilton, Ohio	⁴ 14,763,090	⁵ 6 14,763,090	(6)	(6)	50
	City corporation	14,763,090	¹¹ 14,763,090	(6)	(6)	50
	School district	14,930,780	¹¹ 14,930,780	(6)	(6)	50
155	Springfield, Mo.	³ 12,153,837	³ 7,674,290	³ 3,757,809	721,738	50
	City corporation	12,153,837	7,674,290	3,757,809	721,738	50
	School district	11,853,612	7,937,845	3,915,767	(12)	50
156	Lexington, Ky.	26,723,491	20,890,005	3,798,240	2,035,246	75
157	Roanoke, Va.	27,593,917	9,386,946	3,502,781	14,078,723	625,467
						50
						50

¹ For property subject to general property taxes.² Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.³ Figures for city corporation.⁴ Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.⁵ Valuation of personal property included with that of real property.⁶ Valuation of "other property" included with that of real property.⁷ Average rate; for details, see page 66.

GENERAL TABLES.

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OF ASSESSMENT, AND TAXES LEVIED: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 65.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910—Continued.

TAX RATES.			TAX LEVIES.				PER CAPITA.		City number.
Rate of general property taxes per \$1,000 of—	Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	City number.
\$13.29	\$7.96		\$473,173	\$473,173			³ \$881.64	\$11.70	133
11 9.88 3.50	5.93 2.10		352,119 121,054	352,119 121,054					
7 20.88	13.78		458,161	458,161			543.37	11.35	134
16.18	16.18	\$18.60	1,227,019	1,204,108	\$1,637	\$21.274	1,871.77	30.29	135
4 16.58	4 7.55		717,710	717,710			³ 1,094.02	18.13	136
13.00 6.00	5.92 2.09		562,887 154,823	562,887 154,823					
17.08	10.25		351,206	351,206			521.40	8.91	137
10.00 7.08	6.00 4.25		205,624 145,582	205,624 145,582					
7 19.47	11.68		556,405	556,405			727.65	14.17	138
17.60	13.20		415,651	394,219		21,432	571.90	10.07	139
12.10 5.50	9.08 4.12		292,454 123,197	271,022 123,197		21,432			
18.01	12.61		259,121	259,121			373.22	6.72	140
12.61 5.40	8.83 3.78		181,428 77,693	181,428 77,693					
16.00	11.20		295,559	286,299		9,260	464.33	7.43	141
10.00 6.00	7.00 4.20		178,937 116,622	178,937 107,362		9,260			
4 17.57	4 17.57		450,315	450,315			³ 665.98	11.70	142
12.50 17.00	12.50 4.25		320,450 129,865	320,450 129,865					
11.25	5.63		255,582	245,158		10,424	571.42	6.43	143
15.23	15.23		329,690	327,485		2,205	564.04	8.59	144
14.78	7.39		361,670	361,670			643.76	9.52	145
16.38	16.38	18.80	514,871	487,606	6,291	20,974	796.34	13.06	146
19.74	11.84		382,313	382,313			512.72	10.12	147
7 21.09	16.35	(16)	437,330	426,355	10,975		601.08	11.76	148
18.80	12.53		483,807	483,807			695.88	13.08	149
16.80 2.00	11.20 1.33		432,338 51,469	432,338 51,469					
37.90	12.63		388,035	388,035			279.84	10.61	150
23.70 14.20	7.90 4.73		242,650 145,385	242,650 145,385					
17.50	14.00		394,130	388,460		5,670	610.73	10.69	151
19.00	11.40		355,117	340,017		15,100	493.26	9.37	152
10.50 8.50	6.30 5.10		195,981 159,136	187,904 152,113		8,077 7,023			
8.19	8.19	8.19	189,400	189,342	58		652.50	5.35	153
4 26.25	4 13.13		387,604	387,604			³ 418.47	10.99	154
15.13 11.00	7.57 5.50		223,366 164,238	223,366 164,238					
4 16.25	4 8.12		197,556	197,556			³ 345.27	5.61	155
6.50 10.00	3.25 5.00		79,020 118,536	79,020 118,536					
17.50	13.12		467,661	467,661			761.37	13.32	156
12.50	6.25	10.00	348,034	338,669	6,255	3,110	791.25	9.89	157

⁸ Valuation of cattle. Valuation of other personal property included with that of real property.⁹ Valuation of "other property" included with that of real and personal property.¹⁰ Rate on bank stock was \$10 and on mortgages, \$2.50.¹¹ Includes valuation of personal property and "other property."¹² Occupation taxes levied on a valuation of \$769,240 for the city corporation at the rate of \$10.50 per \$1,000 valuation. Poll taxes for the school district levied at the rate of \$1 per capita.¹³ Not reported.

TABLE 29.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ¹			
		Total.	Subject to general property taxes.						
			Real property.	Personal prop- erty.	Other property. ²				
158	Joliet, Ill.	\$7,043,265	\$5,071,718	\$1,657,309	\$314,238	-----	\$33		
	City corporation.....	7,043,265	5,071,718	1,657,309	314,238	-----	33		
	City schools.....	7,043,265	5,071,718	1,657,309	314,238	-----	33		
	Township high school.....	7,043,265	5,071,718	1,657,309	314,238	-----	33		
159	Auburn, N. Y.	18,973,034	16,758,866	934,690	-----	\$1,279,473	83		
160	East Orange, N. J.	47,688,770	43,907,975	3,658,900	-----	121,895	100		
161	Taunton, Mass.	22,780,761	16,987,440	4,942,339	-----	850,982	100		
162	Charlotte, N. C.	15,542,365	10,266,890	5,275,475	-----	-----	60		
163	Everett, Mass.	27,859,300	23,422,000	4,437,300	-----	-----	100		
164	Portsmouth, Va.	11,002,576	8,215,997	759,064	965,028	1,062,487	50		
165	Oshkosh, Wis.	22,469,015	16,632,415	5,836,600	-----	-----	82		
166	Cedar Rapids, Iowa	26,131,732	5 21,105,294	5 5,026,438	(5)	-----	100		
	City corporation.....	26,131,732	5 21,105,294	5 5,026,438	(5)	-----	100		
	School district.....	26,131,732	5 21,105,294	5 5,026,438	(5)	-----	100		
167	Quincy, Mass.	32,456,380	24,939,525	7,218,325	-----	248,530	100		
168	Chelsea, Mass.	25,811,000	22,617,000	3,154,500	-----	39,500	100		
169	Perth Amboy, N. J.	16,906,533	12,414,958	3,101,754	-----	1,389,821	100		
170	Pittsfield, Mass.	25,036,492	19,776,495	5,259,997	-----	-----	100		
171	Joplin, Mo.	6 8,802,708	6 6,248,959	6 2,138,515	415,234	-----	40		
	City corporation.....	8,802,708	6,248,959	2,138,515	415,234	-----	40		
	School district.....	9,169,593	6,448,800	2,305,559	415,234	(6)	40		
172	Williamsport, Pa.	14,131,272	9 14,131,272	(9)	-----	-----	75		
	City corporation.....	14,131,272	9 14,131,272	(9)	-----	-----	75		
	School district.....	14,131,272	9 14,131,272	(9)	-----	-----	75		
173	Jackson, Mich.	16,046,465	12,180,080	3,866,385	-----	-----	60		
174	Jamestown, N. Y.	6 15,426,925	13,076,445	568,225	-----	6 1,782,255	60		
	City corporation.....	15,426,925	13,076,445	568,225	-----	1,782,255	60		
	School district.....	14,056,440	13,076,445	568,225	-----	411,770	60		
175	Amsterdam, N. Y.	13,777,601	11,153,881	375,400	-----	2,248,320	60		
176	Lansing, Mich.	13,734,565	10,929,240	2,805,325	-----	-----	70		
177	Huntington, W. Va.	22,074,461	12,890,840	5,966,140	3,217,481	-----	80		
	City corporation.....	22,074,461	12,890,840	5,966,140	3,217,481	-----	80		
	School district.....	22,074,461	12,890,840	5,966,140	3,217,481	-----	80		
178	Decatur, Ill.	6 7,432,370	6 5,007,316	6 2,195,186	6 229,868	-----	33		
	City corporation.....	7,432,370	5,007,316	2,195,186	229,868	-----	33		
	School district.....	8,156,330	9,10 8,156,330	(9)	(10)	-----	33		
179	Mount Vernon, N. Y.	6 34,819,274	31,035,655	262,420	-----	3,521,199	100		
	City corporation.....	34,819,274	31,035,655	262,420	-----	3,521,199	100		
	School district.....	31,298,075	31,035,655	262,420	-----	-----	100		
180	Lima, Ohio.	11,698,860	9,070,150	2,041,306	537,404	-----	60		
	City corporation.....	11,698,860	9,070,150	2,041,306	537,404	-----	60		
	School district.....	11,698,860	9,070,150	2,041,306	537,404	-----	60		
181	Niagara Falls, N. Y.	38,056,713	25,500,000	280,000	-----	12,276,713	40		
182	La Crosse, Wis.	21,664,277	14,503,706	7,160,571	-----	-----	86		
183	Newport, Ky.	13,039,056	11,389,075	1,046,771	603,210	-----	67		
184	Pasadena, Cal.	6 38,896,541	6 33,877,570	6 4,875,841	6 143,130	-----	60		
	City corporation.....	38,896,541	33,877,570	4,875,841	143,130	-----	60		
	School district.....	41,287,046	9,10 41,287,046	(9)	(10)	-----	60		

¹ For property subject to general property taxes.² Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.³ Average rate; for details, see page 66.⁴ Rate on bank stock was \$10 and on mortgages, \$2.50.⁵ Valuation of "other property" included with that of real and personal property.

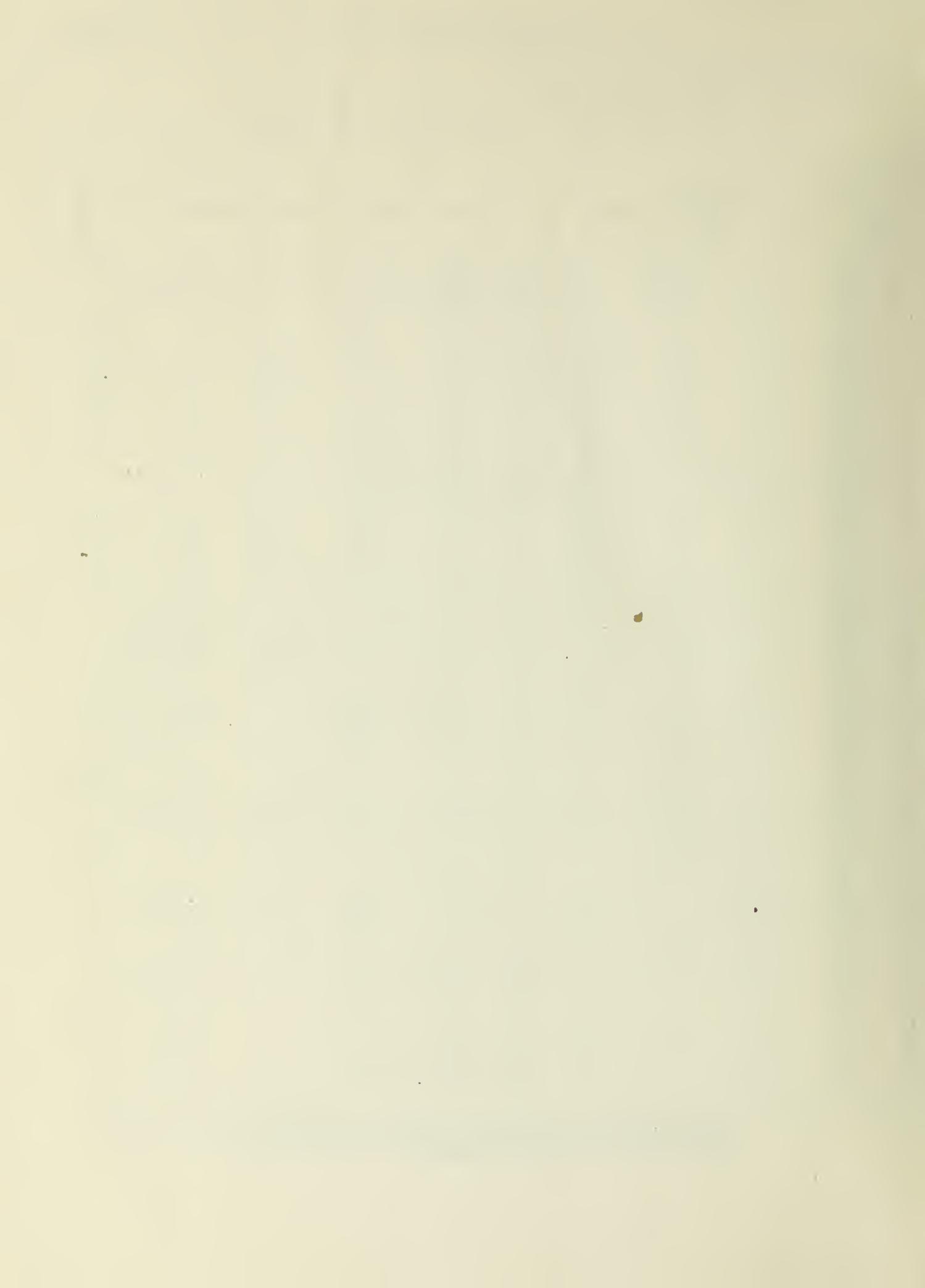
OF ASSESSMENT, AND TAXES LEVIED: 1910—Continued.

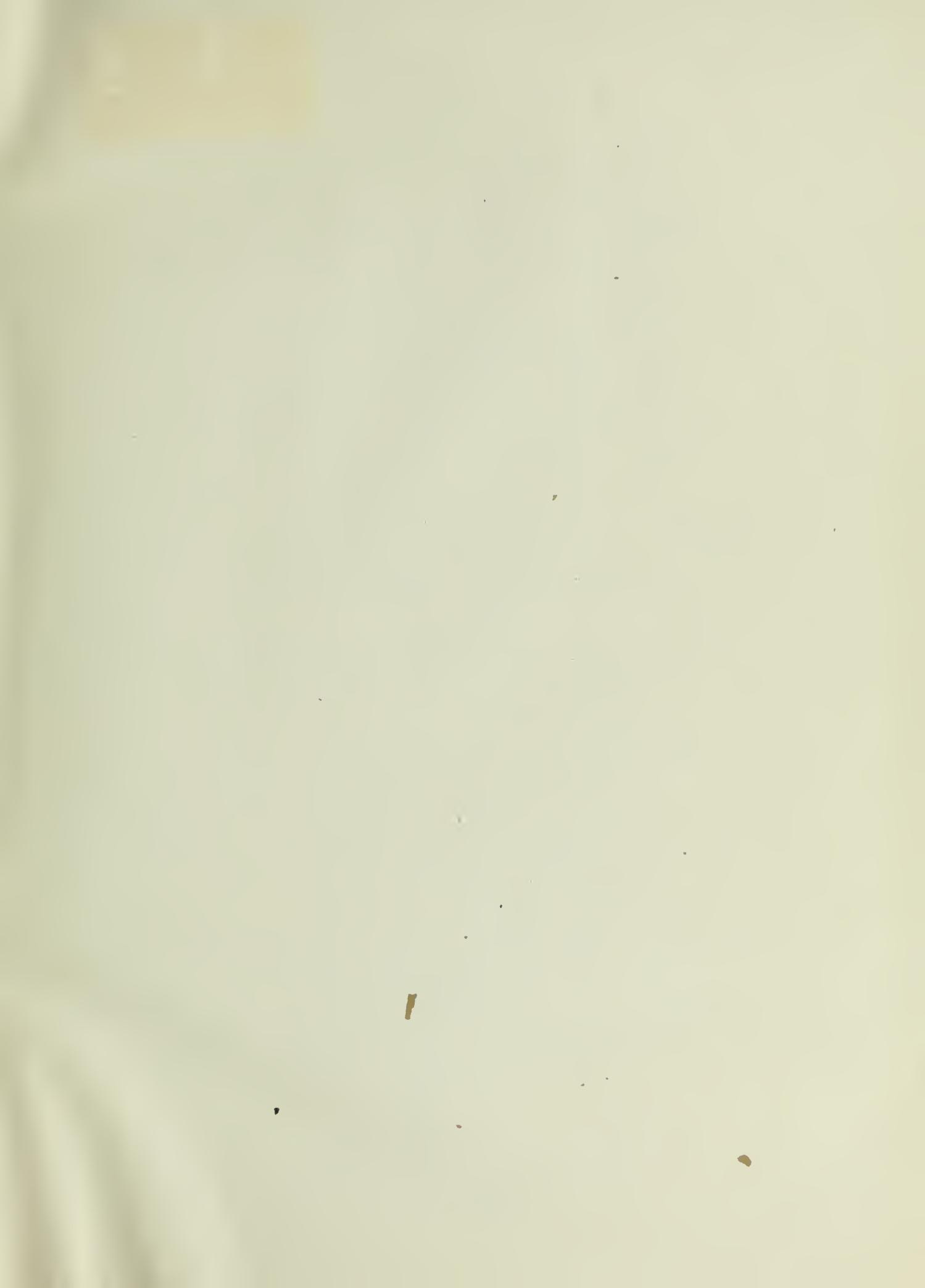
assigned to each, see page 87. For a text discussion of this table, see page 65.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910—Continued.

TAX RATES.			TAX LEVIES.				PER CAPITA.		City number.	
Rate of general property taxes per \$1,000 of—	Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	City number.	
Assessed valuation.	Reported true value.									
\$38.50	\$12.83		\$271,164	\$271,164			\$203.15	\$7.82	158	
14.00	4.66		98,605	98,605						
18.50	6.17		130,300	130,300						
6.00	2.00		42,259	42,259						
³ 22.13	18.53	(⁴)	399,864	391,502	\$8,362		547.28	11.53	159	
10.23	10.23	\$10.23	\$1,00	496,042	486,819	1,247	\$7,976	1,387.47	14.20	160
16.27	16.27	19.50	2.00	393,135	356,724	16,595	19,816	664.96	10.90	161
12.00	7.20		2.00	194,224	186,508		7,716	456.94	5.48	162
17.44	17.44		2.00	504,496	485,866		18,630	832.02	14.51	163
³ 15.93	7.96	12.50		171,585	158,304	13,281		331.50	5.17	164
16.44	13.48			369,278	369,278			679.60	11.17	165
18.48	18.48			482,793	482,793			796.43	⁵ 14.71	166
10.08	10.08			263,287	263,287					
8.40	8.40			219,506	219,506					
17.98	17.98	20.00	2.00	603,696	579,097	4,971	19,628	994.31	17.89	167
20.99	20.99	22.40	2.00	559,927	540,944	885	18,098	795.36	16.70	168
10.70	10.70	10.70	1.00	183,351	165,980	14,871	2,500	526.34	5.63	169
16.14	16.14		2.00	423,858	404,092		19,766	779.42	12.58	170
⁷ 30.63	⁷ 12.25			269,585	269,585			⁶ 274.46	8.41	171
15.00	6.00			132,041	132,041					
15.00	6.00	(⁸)		137,544	137,544	(⁸)				
21.50	16.12		2.00	321,872	303,822		18,050	443.54	9.54	172
13.50	10.12		1.00	199,797	190,772		9,025			
8.00	6.00		1.00	122,075	113,050		9,025			
18.06	10.84			289,799	289,799			510.50	9.22	173
⁷ 23.98	⁷ 14.38	(⁴)		341,284	327,199	14,085		⁶ 492.92	10.90	174
³ 14.24	8.54	(⁴)		204,267	194,300	9,967				
9.74	5.84	10.00		137,017	132,899	4,118				
18.68	11.21	(⁴)		231,006	215,413	15,593		440.64	7.39	175
21.77	15.24			299,001	299,001			439.80	9.57	176
9.47	7.58		2.00	217,145	209,069		8,076	708.40	6.71	177
³ 5.97	4.78		2.00	139,884	131,808		8,076			
3.50	2.80			77,261	77,261					
⁷ 53.09	⁷ 17.70			394,573	394,573			⁶ 238.68	12.67	178
22.80	7.60			169,458	169,458					
27.60	9.20			225,115	225,115					
⁷ 18.13	⁷ 18.13	(⁴)		579,847	567,528	12,319		⁶ 1,126.14	18.75	179
10.63	10.63			344,955	332,636	12,319				
7.50	7.50			234,892	234,892					
25.83	15.50			302,182	302,182			383.47	9.91	180
13.33	8.00			155,946	155,946					
12.50	7.50			146,236	146,236					
20.54	8.17	(⁴)		564,360	529,748	34,612		1,250.02	18.54	181
14.45	12.43			313,035	313,035			712.24	10.29	182
³ 17.01	11.34			221,793	221,793			430.20	7.32	183
⁷ 15.28	⁷ 9.17			594,583	594,583			⁶ 1,284.10	19.63	184
³ 9.66	5.80			375,762	375,762					
5.30	3.18			218,821	218,821					

⁶ Figures for city corporation.⁷ Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.⁸ The assessment, rate, and levy on railroad property for school district not reported separately.⁹ Valuation of personal property included with that of real property.¹⁰ Valuation of "other property" included with that of real property.





UNIVERSITY OF ILLINOIS-URBANA



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